

**MISSOURI
DEPARTMENT OF REVENUE**



FY2022 BUDGET REQUEST

with Governor's Recommendations

**DEPARTMENT OF REVENUE
FISCAL YEAR 2022 BUDGET
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The Department of Revenue was established in 1945 by the Missouri Constitution to serve as the central collection agency for all state revenue. The primary duties of the Department are to collect taxes, title and register motor vehicles, and license drivers. The Department of Revenue consists of the following divisions:

The **Taxation Division** administers Missouri's tax laws. It processes and administers forms and reports for the collection of revenue due the state and local taxing jurisdictions. This division has five bureaus: Business Tax, Income Tax, Collections and Taxpayer Assistance, Processing, and Field Compliance.

The **Motor Vehicle and Driver Licensing Division** administers Missouri's laws that relate to titling and registration of motor vehicles, trailers, all-terrain vehicles, manufactured homes, and marine craft; licenses drivers and dealers; and oversees 173 contracted license offices. This division consists of three bureaus: Motor Vehicle, Driver License, and License Offices.

The **General Counsel's Office** ensures the Department's compliance with law and internal policies, advises the director and divisions on legal matters relative to the Department, and represents the Department in courts and administrative tribunals. The office also includes three bureaus: Criminal Tax Investigation, Compliance and Investigation and Internal Audit and Compliance.

The **Administration Division** provides administrative support to all other areas of the Department. This division includes three bureaus: Human Resources and Total Rewards, Financial Services, and General Services.

The Director's Office is also part of the Administration Division. The Director's Office includes the director, chief operating officer, key administrative staff, the Communications Office and the Legislative Office.

The Department is committed to delivering focused and efficient results to Missouri citizens and businesses. The Department's "placemat" highlights the themes and initiatives the Department is pursuing to achieve its vision of providing *every* customer the best experience *every* time.

Department strategic overview: FY22 Budget

DEPARTMENT:	Revenue
DIRECTOR:	Ken Zellers
DEPARTMENT ASPIRATION:	To provide every customer the best experience every time.
HIGHLIGHTS FROM FY20-FY21	<ul style="list-style-type: none"> • Customer Focus - Created a new vision, mission, and values for the Department (DOR). Our vision is "To provide <u>every</u> customer the best experience <u>every</u> time". This new vision, mission, and values became an integral part of our FY21 dashboard development. • REAL ID - Implemented the REAL ID program in March 2019. As of August 20, 2020, license offices had processed 677,145 REAL ID-compliant transactions since its inception. Overall, REAL ID transactions have accounted for approximately 30-41% of all transactions each month in 2020. DOR continues to communicate the new REAL ID deadline of October 1, 2021. • New Missouri Driver License - In June 2020, the DOR began the statewide issuance of Missouri's newly redesigned driver license, nondriver ID card, and instruction permit. The new driver license includes enhanced security features that will further deter counterfeiting and fraud and help protect Missourians from identity theft. The new design was chosen in honor of Missouri's upcoming bicentennial. • Integrated Tax System - In August 2020, the DOR integrated the final tax type, Corporate Income Tax, into the Integrated Tax System. The DOR concluded its second year tax season utilizing this system. • ChatBot - DORA - Since launching on November 2, 2019, the DOR's 24/7 virtual assistant chatbot, DORA, has handled 1,251,391 customer inquiries. On average, 27% of user sessions have occurred during non-business hours (outside of 8 a.m. to 5 p.m. on weekdays), and DORA has been able to answer 81% of all inquiries. In August 2020, the DORA Facebook integration went live; customers can now ask DORA their questions through Facebook messenger on their computer or mobile device. • Compliance Review Team - Established a team to audit motor vehicle title transactions to ensure the correct purchase price and date, tax credits, and that fees and taxes were charged. For FY20, the team identified \$2,149,092, collected \$178,510, identified an uncollectable amount of \$386,051 and an outstanding collection balance due of \$1,584,530. • Team Member Engagement - Many HR systems and practices were changed this past year, including a new MoCareers application system, enhancements to ENGAGE 2.0 (evaluations and feedback), new classification and compensation structure called C3, and added professional development focus using MoLearning for current and aspiring leaders. The DOR implemented a pay for performance program to reward high performers and retain staff. In FY21, we will evaluate its success and continue the program going forward. • Enhanced Communications - It is important to communicate with team members and that became even more apparent during the COVID-19 pandemic. In March 2020, the director established a weekly rhythm of communicating with team members through Monday emails, sharing important information, helpful resources and more.
FY22 PRIORITIES	<ul style="list-style-type: none"> • Integrated Motor Vehicle and Driver Licensing System - Identify funding sources and continue evaluating opportunities for a state-of-the-art customer-centric integrated motor vehicle and driver licensing system. • Integrated Tax System/Digital Work - Add scanning and imaging functionality to support our goals of moving from paper to virtual work processes and enhancing the overall customer experience. • Digital Experience/Electronic Notifications - Continue pursuing mobile/web applications to better serve our customers and begin replacing paper notifications with text or email notifications. • Advanced Technology - Continue evaluating customer service technology opportunities. • Partnerships - Establish partnerships with entities to identify efficiencies and share knowledge. • Diversity - Create and execute a program to foster a more diverse and inclusive workforce.
FY23 PREVIEW	<ul style="list-style-type: none"> • Virtual Mobile Driver License - Investigate viability of virtual driver license on mobile devices. • Data Analytics and Advanced Technology - Use data analytics and advanced technology to drive efficiencies and optimize performance. • Economic Development Partner - Use integrated systems to access and analyze data to become a best-in-class economic development partner. • Lower Turnover - Reduce turnover and become a top employer in the state.



Missouri Department of Revenue



ASPIRATION

To provide *every* customer the best experience *every* time.

THEMES

Embed Transformational Purpose

Encourage team members to take personal ownership of our vision and understand how they support its delivery.



Integrity

Focus on Service Culture

With every action, demonstrate our passion for serving Missouri's citizens, businesses and communities.



Service

Team Member Recognition and Engagement

Foster a positive, engaging work environment for all team members while ensuring those who deliver at the highest levels and uphold our values are recognized for their efforts



Respect

Partnerships

Establish partnerships with public and private entities to provide expanded services and resources to Missouri's citizens, businesses and communities.



Community

IT Roadmap

Develop an IT strategy that facilitates continued modernization and improves the overall customer experience.



INITIATIVES

Mobile Workforce:

Provide the necessary technology, support, accountability and professional development that will allow the Department to capitalize on talent across the state.

Digital Work:

To move the Department toward a paperless workplace, in order to reduce reliance on paper processing, increase workforce mobility and improve response time.

Shifting Culture:

To bring down barriers and improve performance management and increased team member engagement.

Virtual Scheduling: To look at available appointment notification, scheduling, and possible face-to-face appointment interaction options.

Administrative Rules and Guidance:

Seek customer input and provide guidance to all stakeholders through the administrative rule and informal guidance processes.

Diversity:

Create and execute a program to foster a more diverse and inclusive workforce.

DOR Library/ DOR Pedia:

Develop an intranet page where DOR knowledge information will be posted for quick reference.

Alternative Transaction Processing:

Identify possible outsourcing opportunities, online services or other efficiencies, to process transactions to serve our customers timely.

Relationships with General Assembly:

Develop and maintain positive relations with the General Assembly.

Alternative funding options for integrated MV/DL system:

Research and consolidate viable options to pursue funding an integrated MV/DL system. Assembly.

Electronic Notifications:

Work with DOR and the applications team to capture customer information to opt in to receive notifications electronically in lieu of paper notifications.

Mobile Equipment:

Develop a plan going forward to set up all DOR users with laptop or other computer equipment to support a mobile workforce.



Missouri Department of Revenue



MEASURES

By June 30, 2021, a portion of all units in all divisions are able to work remotely; 40% of our workforce is working remotely at any given time; remote work measured to be as productive as in-office work.

By June 30, 2021, scan all incoming paper submissions and store in SharePoint.

By June 30, 2021, the Department will use operational data daily to make informed decisions, to improve performance, and to include all team members in decision making.

By June 30, 2021, implement a virtual scheduling tool to provide the best customer experience.

By June 30, 2021, identify focus groups opportunities to receive feedback for our administrative rules and informal guidance processes.

By June 30, 2021, create a team member community to make the Department of Revenue the most diverse place to work.

By June 30, 2021, implement the DOR Pedia.

By June 30, 2021, identify and implement possible outsourcing opportunities.

By June 30, 2021, the Department wants to increase the interaction we have with the General Assembly.

By June 30, 2021, have a list of viable options for alternative funding for the MV/DL system.

By June 30, 2021, identify how we can start allowing customers to opt in to electronic notifications.

By June 30, 2021, implement a plan to set up all DOR users with laptops to work mobile.

AUDIT REPORTS

Program or Division Name	Type of Report	Date Issued	Website
Department of Revenue			
Department of Revenue Sales and Use Tax	State Auditor	August, 2020	http://auditor.mo.gov
Department of Revenue Sales and Use Tax	State Auditor	August, 2019	http://auditor.mo.gov
Timeliness of Income Tax Refund Issuance	State Auditor	April, 2019	http://auditor.mo.gov
Department of Revenue Sales and Use Tax	State Auditor	August, 2018	http://auditor.mo.gov
Timeliness of Income Tax Refund Issuance	State Auditor	January, 2018	http://auditor.mo.gov
Summary of Audit Findings Department of Revenue-Contract License Offices	State Auditor	November, 2017	http://auditor.mo.gov
Cost of Tax Incentives and Exemptions	State Auditor	October, 2017	http://auditor.mo.gov
Wentzville Contract License Office	State Auditor	August, 2017	http://auditor.mo.gov
Oakville Contract License Office	State Auditor	August, 2017	http://auditor.mo.gov
Brookfield Contract License Office	State Auditor	August, 2017	http://auditor.mo.gov
Hannibal Contract License Office	State Auditor	August, 2017	http://auditor.mo.gov
Hermann Contract License Office	State Auditor	July, 2017	http://auditor.mo.gov
Glenstone Contract License Office	State Auditor	July, 2017	http://auditor.mo.gov
Monett Contract License Office	State Auditor	July, 2017	http://auditor.mo.gov
Ellington Contract License Office	State Auditor	May, 2017	http://auditor.mo.gov
Fayette Contract License Office	State Auditor	May, 2017	http://auditor.mo.gov
License Office Visits - Gainesville	State Auditor	April, 2017	http://auditor.mo.gov
State Lottery Commission - Two Years Ending 6/30/2020	State Auditor	December, 2020	http://auditor.mo.gov
State Lottery Commission - Two Years Ending 6/30/2018	State Auditor	August, 2019	http://auditor.mo.gov
State Lottery Commission - Two Years Ending 6/30/2016	State Auditor	July, 2017	`

Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
Missouri National Guard Foundation Fund	Section 143.1027, RSMo	August, 28, 2020	
Rolling Stock Tax Credit	Section 137.1018, RSMo	August 28, 2020	Reviewed by Oversight Division in 2019, program not renewed.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86000C BUDGET UNIT NAME: DEPARTMENT OF REVENUE HOUSE BILL SECTION: 4.005, 4.010, 4.015, 4.202, 4.025	DEPARTMENT: REVENUE DIVISIONS: Taxation, MVDL, General Counsel, Administration
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

The Department received 10 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2021 between personal service and expense and equipment and between divisions. Flexibility is needed to provide the best possible revenue collection results and to continue to perform its statutory and regulatory mandates. For the Fiscal Year 2022 budget, the Department requests maintaining the current level of flexibility.

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
The Department transferred \$1,140,500 from various personal service and expense and equipment appropriations to the Division of Motor Vehicle and Drivers Licensing to pay for plate and tab costs associated with reissuance.	The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.	The Department requests 10 percent flexibility between personal services and expense and equipment and between divisions to continue to focus on revenue generating programs and operational efficiencies.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
The Department transferred \$1,140,500 from various personal service and expense and equipment appropriations to the Division of Motor Vehicle and Drivers Licensing to pay for plate and tab costs associated with reissuance.	The Department will use its flexibility to focus on revenue generating programs or operational efficiencies.

NEW DECISION ITEM

RANK: 2 OF 7

Department of Revenue	Budget Unit	86104C, 86110C, 86115C, 86120C, 86130C, 86135C
Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration		
DI Name FY 22 Pay Plan	DI# 0000012	HB Section 4.005, 4.010, 4.015, 4.020, 4.025

1. AMOUNT OF REQUEST

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	301,572	2,871	98,207	402,650
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	301,572	2,871	98,207	402,650
FTE	0.00	0.00	0.00	0.00

Est. Fringe	99,881	951	32,526	133,358
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Dept (0644);
Health Initiatives (0275); Petroleum Storage Tank (0585);
Conservation Commission (0609); Petroleum Inspection (0662);
Motor Vehicle Commission (0588); DOR Specialty Plate (0775);
Tobacco Control (0984); Child Support Enforcement (0169)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor's Fiscal Year 2022 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2022.

NEW DECISION ITEM

RANK: 2 OF 7

Department of Revenue			Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C		
Divisions of Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration					
DI Name	FY 22 Pay Plan	DI# 0000012	HB Section	4.005, 4.010, 4.015, 4.020, 4.025	

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on personal service appropriations.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100-Salaries and Wages							0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100-Salaries and Wages							0		
Total PS	301,572	0.0	2,871	0.0	98,207	0.0	402,650	0.0	0
Grand Total	301,572	0.0	2,871	0.0	98,207	0.0	402,650	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	1,115	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	2,533	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,545	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	1,069	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	646	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	2,125	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	5,351	0.00
GENERAL COUNSEL - DIVISION	0	0.00	0	0.00	0	0.00	677	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	1,642	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	796	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	385	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	271	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	1,753	0.00
ADMINISTRATIVE SUPPORT CLERK	0	0.00	0	0.00	0	0.00	2,164	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	9,687	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,780	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	496	0.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	0	0.00	9,562	0.00
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	20,011	0.00
CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	40,032	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	8,104	0.00
CUSTOMER SERVICE SUPERVISOR	0	0.00	0	0.00	0	0.00	118	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	0	0.00	12,566	0.00
SENIOR PROGRAM SPECIALIST	0	0.00	0	0.00	0	0.00	625	0.00
RESEARCH/DATA ASSISTANT	0	0.00	0	0.00	0	0.00	2,962	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	5,444	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	3,223	0.00
STORES/WAREHOUSE ASSOCIATE	0	0.00	0	0.00	0	0.00	327	0.00
STORES/WAREHOUSE SUPERVISOR	0	0.00	0	0.00	0	0.00	214	0.00
PUBLIC RELATIONS SPECIALIST	0	0.00	0	0.00	0	0.00	401	0.00
SR PUBLIC RELATIONS SPECIALIST	0	0.00	0	0.00	0	0.00	451	0.00
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	0	0.00	847	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	0	0.00	1,694	0.00
SR STAFF DEV TRAINING SPEC	0	0.00	0	0.00	0	0.00	481	0.00
ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	515	0.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	3,886	0.00
SENIOR ACCOUNTANT	0	0.00	0	0.00	0	0.00	286	0.00
ACCOUNTANT MANAGER	0	0.00	0	0.00	0	0.00	1,861	0.00
ASSOCIATE AUDITOR	0	0.00	0	0.00	0	0.00	1,154	0.00
LEAD AUDITOR	0	0.00	0	0.00	0	0.00	478	0.00
PROCUREMENT SPECIALIST	0	0.00	0	0.00	0	0.00	287	0.00
HUMAN RESOURCES ASSISTANT	0	0.00	0	0.00	0	0.00	653	0.00
HUMAN RESOURCES GENERALIST	0	0.00	0	0.00	0	0.00	210	0.00
HUMAN RESOURCES SPECIALIST	0	0.00	0	0.00	0	0.00	296	0.00
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	0	0.00	345	0.00
NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	0	0.00	290	0.00
ASSOC HEARINGS/APPEALS REFEREE	0	0.00	0	0.00	0	0.00	429	0.00
SR COMMISSIONED INVESTIGATOR	0	0.00	0	0.00	0	0.00	1,580	0.00
COMMISSIONED INVESTIGATOR SPV	0	0.00	0	0.00	0	0.00	940	0.00
INVESTIGATIONS MANAGER	0	0.00	0	0.00	0	0.00	1,747	0.00
DRIVER	0	0.00	0	0.00	0	0.00	160	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	156,214	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$156,214	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$73,297	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$82,917	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HWY COLL MV/DL SYSTEM								
Pay Plan - 0000012								
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	0	0.00	1,380	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	517	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,897	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,897	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$1,897	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ABOVE AND BEYOND								
Pay Plan - 0000012								
OTHER	0	0.00	0	0.00	0	0.00	1,265	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,265	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,265	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$828	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$18	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$419	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
Pay Plan - 0000012								
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,066	0.00
OUT-STATE AUDIT PERSONNEL	0	0.00	0	0.00	0	0.00	16,954	0.00
TAX SEASON ASST	0	0.00	0	0.00	0	0.00	4,722	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	920	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,293	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	397	0.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	0	0.00	13,624	0.00
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	36,752	0.00
CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	35,997	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	16,892	0.00
CUSTOMER SERVICE SUPERVISOR	0	0.00	0	0.00	0	0.00	2,958	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	0	0.00	7,286	0.00
RESEARCH/DATA ASSISTANT	0	0.00	0	0.00	0	0.00	1,014	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	4,541	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	950	0.00
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	0	0.00	541	0.00
STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	0	0.00	411	0.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	3,025	0.00
REGULATORY AUDITOR	0	0.00	0	0.00	0	0.00	23,679	0.00
SENIOR REGULATORY AUDITOR	0	0.00	0	0.00	0	0.00	7,826	0.00
REGULATORY AUDITOR SUPERVISOR	0	0.00	0	0.00	0	0.00	15,227	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	196,075	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$196,075	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$188,754	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$7,321	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
Pay Plan - 0000012								
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	23	0.00
ADMINISTRATIVE SUPPORT CLERK	0	0.00	0	0.00	0	0.00	501	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	6	0.00
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	1,395	0.00
CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	2,414	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	0	0.00	388	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	64	0.00
SENIOR APPLICATIONS DEVELOPER	0	0.00	0	0.00	0	0.00	1,064	0.00
APPLICATIONS DEVELOPMENT MGR	0	0.00	0	0.00	0	0.00	399	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	6,254	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$6,254	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$4,034	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$29	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$2,191	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
Pay Plan - 0000012								
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	670	0.00
ASSOCIATE COUNSEL	0	0.00	0	0.00	0	0.00	1,923	0.00
PARALEGAL	0	0.00	0	0.00	0	0.00	984	0.00
LEGAL COUNSEL	0	0.00	0	0.00	0	0.00	2,106	0.00
SENIOR COUNSEL	0	0.00	0	0.00	0	0.00	162	0.00
MANAGING COUNSEL	0	0.00	0	0.00	0	0.00	2,689	0.00
APPELLATE COUNSEL	0	0.00	0	0.00	0	0.00	607	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	1,027	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	222	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	178	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	592	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	329	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	171	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	1,833	0.00
RESEARCH/DATA ASSISTANT	0	0.00	0	0.00	0	0.00	642	0.00
ASSOCIATE AUDITOR	0	0.00	0	0.00	0	0.00	667	0.00
SR NON-COMMISSION INVESTIGATOR	0	0.00	0	0.00	0	0.00	3,514	0.00
COMMISSIONED INVESTIGATOR	0	0.00	0	0.00	0	0.00	1,047	0.00
SR COMMISSIONED INVESTIGATOR	0	0.00	0	0.00	0	0.00	3,596	0.00
NON-COMMSSN INVESTIGATOR SPV	0	0.00	0	0.00	0	0.00	1,753	0.00
COMMISSIONED INVESTIGATOR SPV	0	0.00	0	0.00	0	0.00	856	0.00
INVESTIGATIONS MANAGER	0	0.00	0	0.00	0	0.00	911	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	26,479	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$26,479	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$19,141	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$2,253	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$5,085	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan - 0000012								
STATE DEPARTMENT DIRECTOR	0	0.00	0	0.00	0	0.00	221	0.00
DESIGNATED PRINCIPAL ASST DEPT	0	0.00	0	0.00	0	0.00	1,267	0.00
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	345	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	201	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	0	0.00	0	0.00	257	0.00
SPECIAL ASST OFFICE & CLERICAL	0	0.00	0	0.00	0	0.00	318	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	3,232	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	670	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	567	0.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	0	0.00	527	0.00
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	475	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	0	0.00	442	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	0	0.00	416	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	127	0.00
STORES/WAREHOUSE SUPERVISOR	0	0.00	0	0.00	0	0.00	153	0.00
STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	0	0.00	345	0.00
ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	114	0.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	794	0.00
ACCOUNTANT	0	0.00	0	0.00	0	0.00	451	0.00
SENIOR ACCOUNTANT	0	0.00	0	0.00	0	0.00	187	0.00
ACCOUNTANT MANAGER	0	0.00	0	0.00	0	0.00	753	0.00
ECONOMIST	0	0.00	0	0.00	0	0.00	782	0.00
PROCUREMENT SPECIALIST	0	0.00	0	0.00	0	0.00	195	0.00
HUMAN RESOURCES ASSISTANT	0	0.00	0	0.00	0	0.00	421	0.00
HUMAN RESOURCES GENERALIST	0	0.00	0	0.00	0	0.00	496	0.00
HUMAN RESOURCES SPECIALIST	0	0.00	0	0.00	0	0.00	185	0.00
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	0	0.00	281	0.00
NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	0	0.00	122	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
Pay Plan - 0000012								
DRIVER	0	0.00	0	0.00	0	0.00	122	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	14,466	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$14,466	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$13,621	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$571	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$274	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ABOVE AND BEYOND								
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	828	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	18	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	419	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,265	0.00
TOTAL	0	0.00	0	0.00	0	0.00	1,265	0.00
Above & Beyond Perf Incentives - 0000016								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	82,801	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	1,781	0.00
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	41,938	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	126,520	0.00
TOTAL	0	0.00	0	0.00	0	0.00	126,520	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$127,785	0.00

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NEW DECISION ITEM
RANK: 2 OF 7

Department of Revenue/State Tax Commission/Lottery	Budget Unit 86104C, 86110C, 86115C, 86120C, 86130C, 86135C,
Division - All	86911C, 87212C
DI Name Above & Beyond Performance Incentives DI# 0000016	HB Section 4.005, 4.010, 4.015, 4.020, 4.025. 4.160, 4.175

1. AMOUNT OF REQUEST

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	82,801	1,781	41,938	126,520
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	82,801	1,781	41,938	126,520

FTE 0.00 0.00 0.00 0.00

Est. Fringe	27,424	590	13,890	41,903
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Dept (0644)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input checked="" type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor's Fiscal Year 2022 budget includes appropriation authority for Above and Beyond performance incentives beginning January 1, 2022. The ability to provide a link between compensation, "above and beyond" performance, and accountability is a proven best practice for employee reward and recognition programs used in other state governments and the private sector. The Division of Personnel partnered with all executive branch departments and a consulting firm to develop a new, top quality evaluation process, with supporting training for all supervisors and tools, to enable department leadership to identify those team members who are delivering exceptional performance. The program is designed to incentivize these individuals to continue this high level of performance and others to raise their game. With the goal of retaining those identified as top performers and the anticipation that these top performers will continue to deliver exceptional results, the request is for funding to be appropriated which provides top performers with a temporary salary increase for the services to be performed over the next year.

NEW DECISION ITEM

RANK: 2 OF 7

Department of Revenue/State Tax Commission/Lottery	Budget Unit	86104C, 86110C, 86115C, 86120C, 86130C, 86135C,
Division - All		86911C, 87212C
DI Name Above & Beyond Performance Incentives DI# 0000016	HB Section	4.005, 4.010, 4.015, 4.020, 4.025. 4.160, 4.175

3. WHY IS THIS FUNDING NEEDED? (Continued)

This request is essential to the state government's transformation of its approach to compensation and incentive practices to be in line with proven best practices in high performing organizations. Along with other rewards and recognition, such monetary incentives help sustain and motivate performance. Other state governments have adopted similar approaches to incentivize individuals to continue truly exceptional performance. Such approaches can incentivize not only continued excellent performance in current roles but also a commitment to continuous improvement and additional professional development.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount is based on departments providing performance incentives of 5% for the top 10% of employees with incentives capped at \$2,500 per employee.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100-Salaries and Wages							0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100-Salaries and Wages	82,801		1,781		41,938		126,520	0.0	
Total PS	82,801	0.0	1,781	0.0	41,938	0.0	126,520	0.0	0
Grand Total	82,801	0.0	1,781	0.0	41,938	0.0	126,520	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ABOVE AND BEYOND								
Above & Beyond Perf Incentives - 0000016								
OTHER	0	0.00	0	0.00	0	0.00	126,520	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	126,520	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$126,520	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$82,801	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1,781	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$41,938	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR FEDERAL STIMULUS								
CORE								
PERSONAL SERVICES								
DOR FEDERAL STIMULUS	0	0.00	427,109	9.00	0	0.00	0	0.00
TOTAL - PS	0	0.00	427,109	9.00	0	0.00	0	0.00
EXPENSE & EQUIPMENT								
DOR FEDERAL STIMULUS	0	0.00	1,439,066	0.00	0	0.00	0	0.00
TOTAL - EE	0	0.00	1,439,066	0.00	0	0.00	0	0.00
TOTAL	0	0.00	1,866,175	9.00	0	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$1,866,175	9.00	\$0	0.00	\$0	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	86113C
Divisions-Motor Vehicle and Driver Licensing and Administration		
Core - DOR Federal Stimulus (COVID)	HB Section	4.007

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

2. CORE DESCRIPTION

The Department received one-time appropriation authority to expend federal stimulus funds related to COVID-19. The Department will not use this appropriation authority in Fiscal Year 2022.

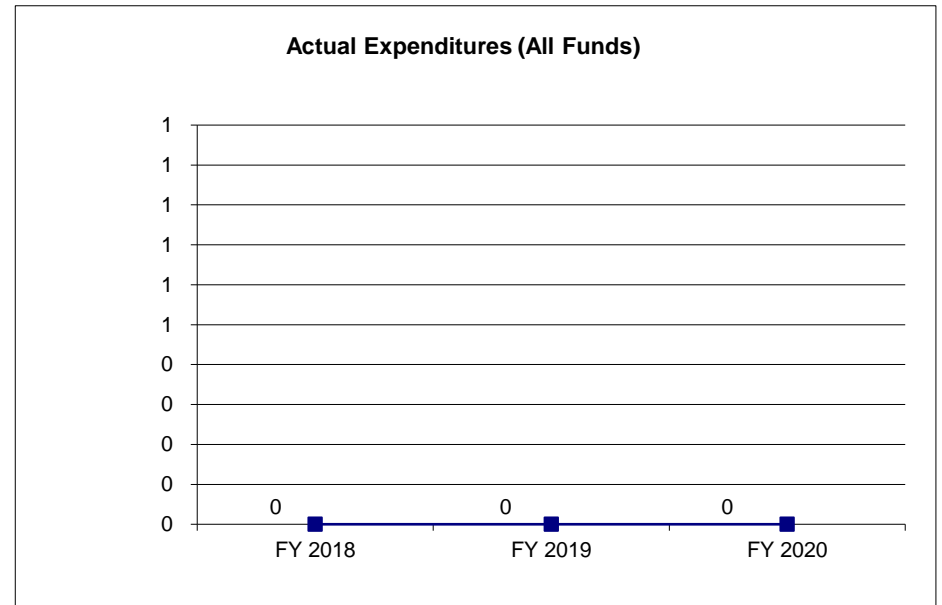
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86113C</u>
Divisions-Motor Vehicle and Driver Licensing and Administration	
Core - DOR Federal Stimulus (COVID)	HB Section <u>4.007</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	0	0	0	1,866,175
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	0	0	1,866,175
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

DOR FEDERAL STIMULUS

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	9.00	0	427,109	0	427,109	
		EE	0.00	0	1,439,066	0	1,439,066	
		Total	9.00	0	1,866,175	0	1,866,175	
DEPARTMENT CORE ADJUSTMENTS								
Core Reduction	1138 6862	PS	(9.00)	0	(427,109)	0	(427,109)	Core reduction of one-time costs associated with COVID-19 federal funds.
Core Reduction	1138 6882	EE	0.00	0	(1,110,000)	0	(1,110,000)	Core reduction of one-time costs associated with COVID-19 federal funds.
Core Reduction	1138 6878	EE	0.00	0	(329,066)	0	(329,066)	Core reduction of one-time costs associated with COVID-19 federal funds.
NET DEPARTMENT CHANGES			(9.00)	0	(1,866,175)	0	(1,866,175)	
DEPARTMENT CORE REQUEST								
		PS	0.00	0	0	0	0	
		EE	0.00	0	0	0	0	
		Total	0.00	0	0	0	0	
GOVERNOR'S RECOMMENDED CORE								
		PS	0.00	0	0	0	0	
		EE	0.00	0	0	0	0	
		Total	0.00	0	0	0	0	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR FEDERAL STIMULUS								
CORE								
OTHER	0	0.00	427,109	9.00	0	0.00	0	0.00
TOTAL - PS	0	0.00	427,109	9.00	0	0.00	0	0.00
PROFESSIONAL SERVICES	0	0.00	1,439,066	0.00	0	0.00	0	0.00
TOTAL - EE	0	0.00	1,439,066	0.00	0	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$1,866,175	9.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$1,866,175	9.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HIGHWAY COLLECTIONS									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	6,756,553	178.27	7,494,294	206.55	7,494,294	206.55	7,329,792	201.60	
STATE HWYS AND TRANS DEPT	7,339,510	230.69	7,821,985	227.99	7,821,985	227.99	7,821,985	227.99	
TOTAL - PS	14,096,063	408.96	15,316,279	434.54	15,316,279	434.54	15,151,777	429.59	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	3,002,684	0.00	2,676,031	0.00	2,676,031	0.00	2,676,031	0.00	
STATE HWYS AND TRANS DEPT	6,138,432	0.00	6,323,513	0.00	6,323,513	0.00	6,323,513	0.00	
TOTAL - EE	9,141,116	0.00	8,999,544	0.00	8,999,544	0.00	8,999,544	0.00	
TOTAL	23,237,179	408.96	24,315,823	434.54	24,315,823	434.54	24,151,321	429.59	
DOR Implement Legislation - 1860001									
PERSONAL SERVICES									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	364,916	12.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	364,916	12.00	0	0.00	
EXPENSE & EQUIPMENT									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	1,954,562	0.00	690,794	0.00	
TOTAL - EE	0	0.00	0	0.00	1,954,562	0.00	690,794	0.00	
TOTAL	0	0.00	0	0.00	2,319,478	12.00	690,794	0.00	
DOR Phone-in Center - 1860002									
PERSONAL SERVICES									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	469,624	16.00	469,624	16.00	
TOTAL - PS	0	0.00	0	0.00	469,624	16.00	469,624	16.00	
EXPENSE & EQUIPMENT									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	6,113	0.00	6,113	0.00	
TOTAL - EE	0	0.00	0	0.00	6,113	0.00	6,113	0.00	
TOTAL	0	0.00	0	0.00	475,737	16.00	475,737	16.00	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	73,297	0.00	

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DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
Pay Plan - 0000012								
PERSONAL SERVICES								
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	0	0.00	82,917	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	156,214	0.00
TOTAL	0	0.00	0	0.00	0	0.00	156,214	0.00
GRAND TOTAL	\$23,237,179	408.96	\$24,315,823	434.54	\$27,111,038	462.54	\$25,474,066	445.59

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CORE DECISION ITEM

Department of Revenue	Budget Unit	86110C
Divisions-Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel		
Core - Highway Collections Core	HB Section	4.005

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	7,494,294	0	7,821,985	15,316,279	PS	7,329,792	0	7,821,985	15,151,777
EE	2,676,031	0	6,323,513	8,999,544	EE	2,676,031	0	6,323,513	8,999,544
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	10,170,325	0	14,145,498	24,315,823	Total	10,005,823	0	14,145,498	24,151,321
FTE	206.55	0.00	227.99	434.54	FTE	201.60	0.00	227.99	429.59
Est. Fringe	5,383,725	0	5,793,445	11,177,170	Est. Fringe	5,259,704	0	5,793,445	11,053,149
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	State Highways and Transportation Department Fund (0644)				Other Funds:	State Highways and Transportation Department Fund (0644)			

2. CORE DESCRIPTION

Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department of Revenue may spend for the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	86110C
Divisions-Motor Vehicle and Driver Licensing, Taxation, Administration, General Counsel		
Core - Highway Collections Core	HB Section	4.005

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	24,436,623	24,745,437	24,927,460	24,315,823
Less Reverted (All Funds)	(733,100)	(742,362)	(747,826)	0
Less Restricted (All Funds)*	0	0	(364,603)	0
Budget Authority (All Funds)	23,703,523	24,003,075	23,815,031	24,315,823
Actual Expenditures (All Funds)	22,608,109	21,948,865	23,237,179	N/A
Unexpended (All Funds)	1,095,414	2,054,210	577,852	N/A
Unexpended, by Fund:				
General Revenue	874,033	1,363,457	495,117	N/A
Federal	0	0	0	N/A
Other	221,381	690,753	82,735	N/A
	(1)	(1)		

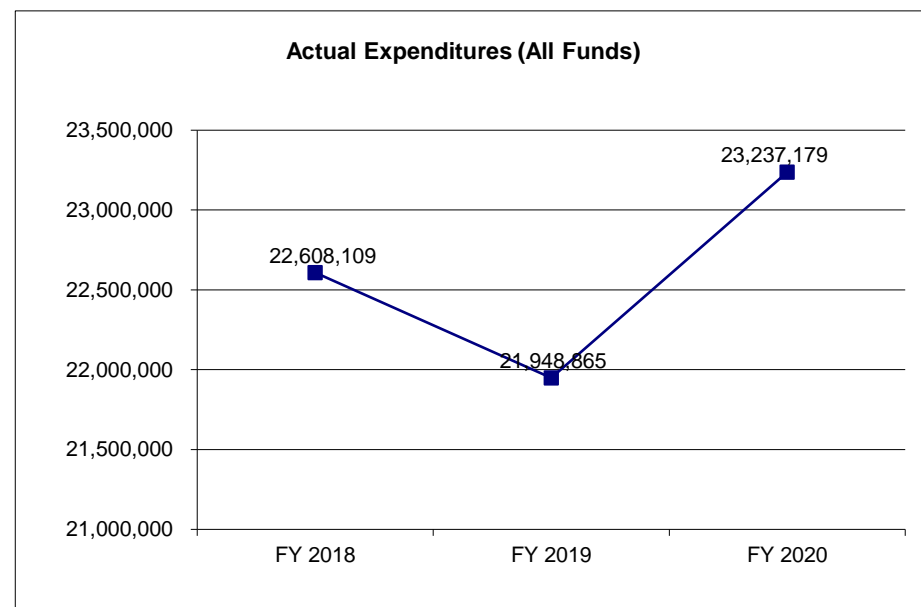
*Current Year restricted amount is \$410,780 as of October 1, 2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Lapse balance due to plate reissuance when MoDOT paid for license plates.



FY22 Gov Rec - Division Allocation

	GR	FTE	HWY	FTE	TOTAL	FTE
Motor Vehicle and Driver Licensing	\$5,437,163	116.55	\$8,577,096	154.61	\$14,014,259	271.16
Taxation	\$503,835	19.46	\$811,148	28.66	\$1,314,983	48.12
General Counsel's Office	\$1,150,606	23.98	\$1,247,316	25.83	\$2,397,922	49.81
Administration/Postage	\$2,914,219	41.61	\$3,509,938	18.89	\$6,424,157	60.50
	\$10,005,823	201.60	\$14,145,498	227.99	\$24,151,321	429.59

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				PS	434.54	7,494,294	0	7,821,985	15,316,279	
				EE	0.00	2,676,031	0	6,323,513	8,999,544	
				Total	434.54	10,170,325	0	14,145,498	24,315,823	
DEPARTMENT CORE ADJUSTMENTS										
Core Reallocation	1124	1766	PS		(0.00)	0	0	0		0 Allocate job classes to reflect new position classifications.
Core Reallocation	1124	1777	PS		0.00	0	0	0		(0) Allocate job classes to reflect new position classifications.
Core Reallocation	1125	1768	PS		0.00	0	0	0		0 Allocate job classes to reflect new position classifications.
Core Reallocation	1125	1791	PS		(0.00)	0	0	0		(0) Allocate job classes to reflect new position classifications.
NET DEPARTMENT CHANGES					(0.00)	0	0	0	0	
DEPARTMENT CORE REQUEST										
				PS	434.54	7,494,294	0	7,821,985	15,316,279	
				EE	0.00	2,676,031	0	6,323,513	8,999,544	
				Total	434.54	10,170,325	0	14,145,498	24,315,823	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS										
Core Reduction	1395	1768	PS		(2.45)	(62,269)	0	0	(62,269)	Core reduction from FY21 funding level realized through efficiencies and streamlined processes.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE HIGHWAY COLLECTIONS

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1395 1766	PS	(2.50)	(102,233)	0	0	(102,233)	Core reduction from FY21 funding level realized through efficiencies and streamlined processes.
NET GOVERNOR CHANGES			(4.95)	(164,502)	0	0	(164,502)	
GOVERNOR'S RECOMMENDED CORE								
		PS	429.59	7,329,792	0	7,821,985	15,151,777	
		EE	0.00	2,676,031	0	6,323,513	8,999,544	
		Total	429.59	10,005,823	0	14,145,498	24,151,321	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	175,358	5.78	214,684	6.81	0	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	136,894	5.55	175,680	7.00	0	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	347,378	12.36	452,355	15.61	0	0.00	0	0.00
PHOTOGRAPHIC-MACHINE OPER	138,593	5.37	216,492	8.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	222,112	8.34	298,917	8.44	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	113,750	3.72	142,697	3.33	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN III	18,303	0.51	22,592	0.62	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	23,592	0.63	21,701	0.62	0	0.00	0	0.00
INFORMATION TECHNOLOGY SUPV	1,595	0.02	0	0.00	0	0.00	0	0.00
STOREKEEPER I	26,938	0.97	44,333	1.83	0	0.00	0	0.00
STOREKEEPER II	18,074	0.58	0	0.00	0	0.00	0	0.00
SUPPLY MANAGER I	24,515	0.62	24,902	0.62	0	0.00	0	0.00
PROCUREMENT OFCR II	31,017	0.64	28,727	0.62	0	0.00	0	0.00
ACCOUNT CLERK II	20,822	0.70	18,657	0.62	0	0.00	0	0.00
AUDITOR II	49,233	1.13	71,989	1.00	0	0.00	0	0.00
AUDITOR I	51,644	1.31	43,475	0.66	0	0.00	0	0.00
SENIOR AUDITOR	38,825	0.81	47,831	1.00	0	0.00	0	0.00
ACCOUNTANT I	42,367	1.26	39,629	0.91	0	0.00	0	0.00
ACCOUNTANT II	66,046	1.61	64,860	1.58	0	0.00	0	0.00
ACCOUNTANT III	30,132	0.65	28,579	0.62	0	0.00	0	0.00
ACCOUNTING SPECIALIST II	14,617	0.32	0	0.00	0	0.00	0	0.00
ACCOUNTING CLERK	31,052	1.00	56,038	2.00	0	0.00	0	0.00
ACCOUNTING TECHNICIAN	182,127	6.12	234,680	5.14	0	0.00	0	0.00
ACCOUNTING GENERALIST I	21,060	0.63	23,960	0.72	0	0.00	0	0.00
ACCOUNTING GENERALIST II	24,347	0.63	24,828	0.59	0	0.00	0	0.00
HUMAN RELATIONS OFCR II	26,692	0.60	29,539	0.60	0	0.00	0	0.00
PERSONNEL ANAL I	22,372	0.67	21,007	0.62	0	0.00	0	0.00
PERSONNEL ANAL II	27,686	0.67	0	0.00	0	0.00	0	0.00
PUBLIC INFORMATION SPEC I	39,540	1.00	40,199	1.00	0	0.00	0	0.00
PUBLIC INFORMATION SPEC II	45,672	1.00	45,052	1.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	31,319	0.64	34,563	0.62	0	0.00	0	0.00
TRAINING TECH I	177,557	4.57	132,952	3.60	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
TRAINING TECH III	47,399	1.00	48,179	1.00	0	0.00	0	0.00
EXECUTIVE II	23,647	0.62	27,835	0.62	0	0.00	0	0.00
MANAGEMENT ANALYSIS TRAINEE	0	0.00	38,687	1.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	347,092	8.13	465,190	10.85	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	167,345	3.70	148,218	3.00	0	0.00	0	0.00
PLANNER III	59,628	1.00	57,935	1.00	0	0.00	0	0.00
PERSONNEL CLERK	50,837	1.53	65,321	1.62	0	0.00	0	0.00
TELECOMMUN TECH I	26,866	0.66	29,045	0.62	0	0.00	0	0.00
LEGISLATIVE COORDINATOR	49,668	0.87	54,869	1.05	0	0.00	0	0.00
APPEALS REFEREE I	41,644	1.00	41,619	1.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	182,445	5.55	175,065	5.20	0	0.00	0	0.00
ADMINISTRATIVE ANAL II	77,114	2.02	113,902	3.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	80,383	1.84	82,754	2.00	0	0.00	0	0.00
INVESTIGATOR II	130,240	3.07	157,959	5.85	0	0.00	0	0.00
INVESTIGATOR III	46,081	0.96	94,018	2.00	0	0.00	0	0.00
MOTOR VEHICLE DRIVER	16,434	0.59	15,998	0.62	0	0.00	0	0.00
TAX COLLECTION TECH I	4,497	0.18	0	0.00	0	0.00	0	0.00
TAX COLLECTION TECH III	23,771	0.77	60,971	2.00	0	0.00	0	0.00
REVENUE SECTION SUPV	640,023	16.55	667,374	17.00	0	0.00	0	0.00
TELEPHONE INFO OPERATOR I REV	160,554	6.30	127,590	5.00	0	0.00	0	0.00
TELEPHONE INFO OPERATOR II REV	85,789	3.06	145,418	4.00	0	0.00	0	0.00
REVENUE FIELD SERVICES COOR	511,766	13.00	517,764	13.00	0	0.00	0	0.00
REVENUE PROCESSING TECH I	2,225,230	87.49	1,816,104	75.21	0	0.00	0	0.00
REVENUE PROCESSING TECH II	2,915,159	101.43	3,634,094	119.06	0	0.00	0	0.00
REVENUE PROCESSING TECH III	633,324	20.23	790,559	31.18	0	0.00	0	0.00
REVENUE PROCESSING TECH IV	12,249	0.36	11,800	0.35	0	0.00	0	0.00
TAX AUDITOR I	27,299	0.69	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B1	43,582	0.65	39,257	0.62	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	168,109	2.56	182,315	2.86	0	0.00	0	0.00
HUMAN RESOURCES MGR B1	36,815	0.60	34,461	0.62	0	0.00	0	0.00
INVESTIGATION MGR B1	82,436	1.22	174,733	2.50	0	0.00	0	0.00
REVENUE MANAGER, BAND 1	905,742	15.76	830,862	14.87	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
STATE DEPARTMENT DIRECTOR	113,703	0.87	111,477	0.60	111,477	0.60	111,477	0.60
DESIGNATED PRINCIPAL ASST DEPT	207,034	2.34	253,270	1.87	253,270	1.87	253,270	1.87
DIVISION DIRECTOR	132,364	1.47	153,013	1.68	154,461	1.68	154,461	1.68
DESIGNATED PRINCIPAL ASST DIV	117,238	2.03	98,578	1.50	106,940	1.80	106,940	1.80
ASSOCIATE COUNSEL	167,961	3.37	64,623	2.20	64,623	2.20	64,623	2.20
PARALEGAL	35,365	0.71	23,800	0.62	0	0.00	0	0.00
LEGAL COUNSEL	183,136	3.99	212,531	4.63	212,531	4.63	212,531	4.63
SENIOR COUNSEL	343,246	5.75	591,097	8.16	591,097	8.16	535,141	7.16
CLERK	111,685	4.35	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	66,604	1.00	66,499	1.00	67,671	1.00	67,671	1.00
TAX SEASON ASST	594	0.03	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	188,730	2.64	164,132	2.00	164,132	2.00	164,132	2.00
GENERAL COUNSEL	124,084	1.36	79,633	0.66	79,633	0.66	79,633	0.66
MISCELLANEOUS PROFESSIONAL	41,387	0.57	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	41,649	0.69	65,529	1.20	38,499	0.60	38,499	0.60
SPECIAL ASST PROFESSIONAL	14,624	0.29	31,617	0.60	31,617	0.60	27,117	0.60
SPECIAL ASST OFFICE & CLERICAL	162,262	3.70	149,666	3.34	175,202	3.94	175,202	3.94
ADMINISTRATIVE SUPPORT CLERK	0	0.00	0	0.00	216,492	8.00	216,492	8.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	1,010,451	31.00	968,674	29.50
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	178,009	5.81	178,009	5.81
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	49,536	1.24	49,536	1.24
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	956,194	16.49	956,194	16.49
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	2,001,126	83.96	2,001,126	83.96
CUSTOMER SERVICE REP	0	0.00	0	0.00	3,576,269	121.06	3,576,269	121.06
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	839,177	32.18	810,461	31.18
CUSTOMER SERVICE SUPERVISOR	0	0.00	0	0.00	11,800	0.35	11,800	0.35
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	1,213,804	31.00	1,213,804	31.00
SENIOR PROGRAM SPECIALIST	0	0.00	0	0.00	62,473	1.00	62,473	1.00
RESEARCH/DATA ASSISTANT	0	0.00	0	0.00	296,210	8.45	296,210	8.45
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	544,441	12.82	544,441	12.82
RESEARCH/DATA ANALYST	0	0.00	0	0.00	322,304	7.00	322,304	7.00
STORES/WAREHOUSE ASSISTANT	0	0.00	0	0.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
STORES/WAREHOUSE ASSOCIATE	0	0.00	0	0.00	45,169	1.83	32,716	1.22
STORES/WAREHOUSE SUPERVISOR	0	0.00	0	0.00	24,902	0.62	21,308	0.40
PUBLIC RELATIONS SPECIALIST	0	0.00	0	0.00	40,199	1.00	40,070	0.73
SR PUBLIC RELATIONS SPECIALIST	0	0.00	0	0.00	45,052	1.00	45,052	1.00
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	102,063	1.67	84,686	1.32
STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	169,459	4.30	169,459	4.30
SR STAFF DEV TRAINING SPEC	0	0.00	0	0.00	48,179	1.00	48,179	1.00
ACCOUNTS ASSISTANT	0	0.00	0	0.00	51,516	1.62	51,516	1.62
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	388,559	8.94	388,559	8.94
SENIOR ACCOUNTANT	0	0.00	0	0.00	28,579	0.62	28,579	0.62
ACCOUNTANT MANAGER	0	0.00	0	0.00	186,191	2.86	186,191	2.86
ASSOCIATE AUDITOR	0	0.00	0	0.00	115,464	1.66	115,464	1.66
LEAD AUDITOR	0	0.00	0	0.00	47,831	1.00	47,831	1.00
PROCUREMENT SPECIALIST	0	0.00	0	0.00	28,727	0.62	28,727	0.62
HUMAN RESOURCES ASSISTANT	0	0.00	0	0.00	65,321	1.62	65,321	1.62
HUMAN RESOURCES GENERALIST	0	0.00	0	0.00	21,007	0.62	21,007	0.62
HUMAN RESOURCES SPECIALIST	0	0.00	0	0.00	29,539	0.60	29,539	0.60
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	34,461	0.62	34,461	0.62
NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	29,045	0.62	29,045	0.62
ASSOC HEARINGS/APPEALS REFEREE	0	0.00	0	0.00	42,869	1.00	42,869	1.00
SR COMMISSIONED INVESTIGATOR	0	0.00	0	0.00	157,959	5.50	157,959	5.50
COMMISSIONED INVESTIGATOR SPV	0	0.00	0	0.00	94,018	2.00	94,018	2.00
INVESTIGATIONS MANAGER	0	0.00	0	0.00	174,733	2.50	174,733	2.50
DRIVER	0	0.00	0	0.00	15,998	0.62	15,998	0.62
TOTAL - PS	14,096,063	408.96	15,316,279	434.54	15,316,279	434.54	15,151,777	429.59
TRAVEL, IN-STATE	14,397	0.00	20,655	0.00	20,655	0.00	20,655	0.00
TRAVEL, OUT-OF-STATE	8,787	0.00	13,475	0.00	13,475	0.00	13,475	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	7,738,961	0.00	6,665,475	0.00	6,665,475	0.00	6,665,475	0.00
PROFESSIONAL DEVELOPMENT	127,208	0.00	89,669	0.00	89,669	0.00	89,669	0.00
COMMUNICATION SERV & SUPP	332,532	0.00	331,771	0.00	331,771	0.00	331,771	0.00
PROFESSIONAL SERVICES	696,260	0.00	1,637,705	0.00	1,637,705	0.00	1,637,705	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
CORE								
M&R SERVICES	98,078	0.00	197,905	0.00	197,905	0.00	197,905	0.00
COMPUTER EQUIPMENT	70,414	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1,002	0.00	1,002	0.00	1,002	0.00
OFFICE EQUIPMENT	41,527	0.00	12,126	0.00	12,126	0.00	12,126	0.00
OTHER EQUIPMENT	4,870	0.00	14,002	0.00	14,002	0.00	14,002	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	2	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	1,002	0.00
EQUIPMENT RENTALS & LEASES	31	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	8,051	0.00	4,152	0.00	4,152	0.00	4,152	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - EE	9,141,116	0.00	8,999,544	0.00	8,999,544	0.00	8,999,544	0.00
GRAND TOTAL	\$23,237,179	408.96	\$24,315,823	434.54	\$24,315,823	434.54	\$24,151,321	429.59
GENERAL REVENUE	\$9,759,237	178.27	\$10,170,325	206.55	\$10,170,325	206.55	\$10,005,823	201.60
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$13,477,942	230.69	\$14,145,498	227.99	\$14,145,498	227.99	\$14,145,498	227.99

NEW DECISION ITEM
RANK: 5 OF 7

Department of Revenue	Budget Unit	86110C	
Division - Motor Vehicle and Driver Licensing			
DI Name - Implement Legislation	DI# 1860001	HB Section	4.005

1. AMOUNT OF REQUEST

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	364,916	364,916
EE	0	0	1,954,562	1,954,562
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	2,319,478	2,319,478
FTE	9.00	0.00	12.00	12.00

Est. Fringe	126,432	0	289,436	415,868
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Dept (0644)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	690,794	690,794
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	690,794	690,794
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Dept (0644)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Department of Revenue requests Fiscal Year 2022 (FY22) funding to implement legislation passed in the 101st General Assembly session.

HB 1963 - This legislation modifies numerous transportation related provisions. The Department is requesting funding for the below provisions.

Remote driver license renewal options - The Department would either need funding to modernize and integrate the motor vehicle and driver licensing systems, or without modernization, funding to pay a third party vendor to create the online renewal capability. In addition, the Department requires FTE to process transactions submitted by the licensee through the remote renewal option. The Department's fiscal note response indicated a \$105 million dollar cost to modernize and integrate

NEW DECISION ITEM

RANK: 5 OF 7

Department of Revenue	Budget Unit	86110C
Division - Motor Vehicle and Driver Licensing		
DI Name - Implement Legislation	DI# 1860001	HB Section 4.005

Mobile driver license - To implement the discretionary mobile driver license provisions, the Department will require the current card manufacturing vendor to provide a digital driver's license, referred to as the Mobile Driver License Application (mDL). The costs for the digital driver's license program is based on estimates provided by the Department's current licensing vendor.

New specialty license plate (Central Missouri Honor Flight, BackStoppers, and Meritorious Service Medal license plates) - The Department requires funding for the costs associated with manufacturing the new specialty license plates and postage costs related to mailing the new specialty license plates to contract license offices and mailing notifications to specialty license plate applicants letting them know their plates have been received by the designated license office.

Medical alert on a driver license - The Department requires funding to compensate the card manufacturer, Idemia, to modify the card design to provide a space on the back of driver licenses for the medical alert.

Delayed Title Delivery Contested Sales - The Department requires funding to ensure there is satisfactory evidence to establish that a consumer is entitled to relief under Section 301.560.1(3), and enter orders on contested sales where a complaint and supporting documentation is filed with the Department by a purchaser of a vehicle.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The FY22 costs are based on TAFP fiscal notes and categorized between mandatory and discretionary provisions:

MANDATORY	One Time
New Specialty Plates	
Plate Manufacturing	\$2,500
Postage	\$794
	* <u>\$3,294</u>

NEW DECISION ITEM
RANK: 5 OF 7

Department of Revenue		Budget Unit	86110C
Division - Motor Vehicle and Driver Licensing			
DI Name - Implement Legislation	DI# 1860001	HB Section	4.005
<hr/>			
Medical Alert on Driver License			
	Vendor Cost to modify card design	*	\$75,000 \$75,000
Title Delivery Contest Sales			
	Associate Research/Data Analyst (2), Research/Data Analyst (1)		\$108,256
	Expense and Equipment for 3 FTE		\$24,789 \$23,700
			<hr/> \$133,045
TOTAL MANDATORY COSTS			<hr/> \$211,339 \$98,700
<hr/>			
DISCRETIONARY			One Time
Mobile Driver License (mDL)			
	mDL Program Services		\$700,000 \$700,000
	Cloud Hosting Charges		\$400,000
			<hr/> \$1,100,000 \$700,000
Remote Driver License Renewal 3rd party vendor cost			
	Associate Customer Service Rep (7), Manager (1), Lead Customer Service Rep (1)		\$256,660
	Expense and Equipment for 9 FTE (startup and ongoing)		\$78,247 \$74,978
	MDEL Workstation		\$60,732 \$60,732
	3rd Party Vendor development costs	*	\$612,500 \$612,500
			<hr/> \$1,008,139 \$748,210
TOTAL DISCRETIONALRY COSTS			<hr/> \$2,108,139 \$1,448,210
TOTAL IMPLMENT LEGISLATION			<hr/> \$2,319,478 \$1,546,910

* Governor Recommended

NEW DECISION ITEM

RANK: 5 OF 7

Department of Revenue				Budget Unit		86110C			
Division - Motor Vehicle and Driver Licensing									
DI Name - Implement Legislation		DI# 1860001		HB Section		4.005			
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req	Dept Req
	GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
100 - Salaries and Wages					364,916	12.0	364,916	12.0	
Total PS	0	0.0	0	0.0	364,916	12.0	364,916	12.0	0
190-Supplies					106,330		106,330		98,678
400-Professional Services					1,848,232		1,848,232		1,448,232
Total EE	0		0		1,954,562		1,954,562		1,546,910
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	2,319,478	12.0	2,319,478	12.0	1,546,910

NEW DECISION ITEM

RANK: 5 OF 7

Department of Revenue				Budget Unit		86110C			
Division - Motor Vehicle and Driver Licensing									
DI Name - Implement Legislation		DI# 1860001		HB Section		4.005			
	Gov Rec GR	Gov Rec GR	Gov Rec FED	Gov Rec FED	Gov Rec OTHER	Gov Rec OTHER	Gov Rec TOTAL	Gov Rec TOTAL	Gov Rec One-Time
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
Administrative Analyst I							0		
							0	0.0	
Total PS		0.0	0	0.0	0	0.0	0	0.0	0
							0		
400-Profesional Services					690,794		690,794		
Total EE			0		690,794		690,794		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	0	0.0	0	0.0	690,794	0.0	690,794	0.0	0

NEW DECISION ITEM

RANK: 5 OF 7

Department of Revenue	Budget Unit	<u>86110C</u>
Division - Motor Vehicle and Driver Licensing		
DI Name - Implement Legislation	DI#	<u>1860001</u>
	HB Section	<u>4.005</u>

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

mDL: Timely issuing mDLs to applicants who request them.

Remote DL: The activity measures will be the volume of applications that come into the central office for back-end processing and completion.

Title Delivery Contest Cases: The following is based on the assumption that one-half percent (0.5%) of dealer sales per year will result in the need for the Director to investigate, review evidence, and determine the amount to be paid from the bond.

1,188,010	Average dealer sales per calendar year
<u>0.5%</u>	Sales requiring dealer bond action
5,940	Dealer sales per calendar year requiring bond action
<u>252</u>	Divided by Number of work days per year
24	Anticipated dealer sales per work day requiring a bond claim determination

6b. Provide a measure(s) of the program's quality.

mDL: Meeting all federal and state standards for issuing a digital document.

Remote DL: one FTE can complete approximately 1176 applications per month with a margin of error in transaction processing below 5%. We would measure the program quality by ensuring that production goals were met, and that we maintained error rates below 5%. In addition, for purposes of card manufacturing, the contract with our vendor requires a three business day turnaround time to ensure that licensees get their document timely.

Title Delivery Contested Cases: time dedicated to investigating and researching each consumer complaint received to make a determination.

NEW DECISION ITEM

RANK: 5 OF 7

Department of Revenue	Budget Unit <u>86110C</u>
Division - Motor Vehicle and Driver Licensing	
DI Name - Implement Legislation DI# 1860001	HB Section <u>4.005</u>

6c. Provide a measure(s) of the program's impact.

mDL: The percentage of licensees who take advantage of the mDL program.

Remote DL: Remote driver license renewal could have a profound impact on assistance those who may have difficulty getting to a license office for renewal services, and will make it easier to transact necessary business with the Department.

Title Delivery Contested Cases: the impact will be based upon outcomes for both dealers and consumers and the ability to act on a dealer's bond when sufficient evidence is provided to justify it.

6d. Provide a measure(s) of the program's efficiency.

mDL: The efficiencies associated with the mDL program would be established by contract.

Remote DL: one FTE can complete approximately 1176 applications per month with a margin of error in transaction processing below 5%. We would measure the program quality by ensuring that production goals were met, and that we maintained error rates below 5%.

Title Delivery Contested Cases: one FTE analyst should be able to perform the necessary research and review of documents provided and information contained in the motor vehicle systems for 6-12 cases per day, depending on the complexity of the transaction.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

In large part, the performance of the mDL program will be required of the card manufacturing vendor, and it would be tracked through contract compliance measures similar to current compliance measures for card manufacturing.

For the remote DL program, the main strategy will be to maintain consistent processing of applications in the area, and perhaps cross train other employees to assist when needed if an ebb and flow of renewal applications is identified. The department may also consider staggering the workload to ensure that all requests may be timely processed.

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
DOR Implement Legislation - 1860001								
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	180,684	7.00	0	0.00
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	33,149	1.00	0	0.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	42,827	1.00	0	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	65,470	2.00	0	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	42,786	1.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	364,916	12.00	0	0.00
SUPPLIES	0	0.00	0	0.00	106,330	0.00	0	0.00
PROFESSIONAL SERVICES	0	0.00	0	0.00	1,848,232	0.00	690,794	0.00
TOTAL - EE	0	0.00	0	0.00	1,954,562	0.00	690,794	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$2,319,478	12.00	\$690,794	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$2,319,478	12.00	\$690,794	0.00

NEW DECISION ITEM

RANK: 6 OF 7

Department of Revenue	Budget Unit	86110C
Division of Motor Vehicle and Driver Licensing		
DI Name - DOR Phone-in Center	DI# 1860002	HB Section
		4.005

1. AMOUNT OF REQUEST

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	469,624	469,624
EE	0	0	6,113	6,113
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	475,737	475,737
FTE	0.00	0.00	16.00	16.00

Est. Fringe	0	0	380,307	380,307
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	469,624	469,624
EE	0	0	6,113	6,113
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	475,737	475,737
FTE	0.00	0.00	16.00	16.00

Est. Fringe	0	0	380,307	380,307
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input checked="" type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

To promote social distancing and reduce high foot traffic in local license offices, the Department was authorized to open a temporary over-the-phone plate renewal phone center. This phone center created another remote service opportunity for Missourians to renew their plates and effectively assist Missourians who may not have the ability to renew online or who are not technology savvy. Although providing this additional method of service is not mandatory, it reduces wait times and frustration sometimes experienced in license offices, and provides greater flexibility to Missourians required to renew their license plates every 1-2 years.

NEW DECISION ITEM

RANK: 6 OF 7

Department of Revenue	Budget Unit	86110C
Division of Motor Vehicle and Driver Licensing		
DI Name - DOR Phone-in Center	DI# 1860002	HB Section
		4.005

The current phone-in center is staffed with 20 temporary clerks and receiving very favorable feedback. Below are excerpts from testimonials received from Missouri citizens:

"...This is the best experience I have ever had renewing my tags. It was quick and seamless...I really do hope that this call center retains its ability to help Missourians out beyond Dec 31st 2020, as it save a lot of time not having to go wait in line at the dmv and I could do it at my work desk on my lunch break."

"...I was just able to renew my tags over the phone because of the availability of your call center. This saved me from having to go in to our local office. I tried to renew my tags online and had issues so this was the next best option. Please keep this as part of your options for future use. With covid19 upsetting our norm, this has been very helpful. Your representative was also very helpful."

"I just had the most pleasant experience of my life when renewing my plates...I went to the DOR website and found the phone renewal number. This was the best 10 minutes I have ever had dealing with the state. The process was so easy and the lovely woman I spoke to was remarkably nice and efficient. I hope that you will consider keeping this service open in the future. If someone is not good with technology, this is a great option."

"...This program that the DOR has put into action is great for people in my position and for those that work and cannot make it to the local dmv. Please continue this program. We need good ideas like this from our state."

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

It is difficult to estimate the number of Missourians who face difficulties in either being able to utilize the online registration renewal portal or have other difficulties making a trip to a license office unfeasible. 16 FTE (15 Customer Service Rep/1 Customer Service Manager) would be able to assist approximately 109,200 citizens per year who have difficulties in renewing their registrations online or in-person. 16 FTE would collect on average \$2,520 per day or \$655,200 annually. In addition, the Department requests funds for postage to mail the plates and tabs to Missourians utilizing the phone-in service and ongoing operational costs.

The Department used CRF funds to obtain the necessary expense and equipment. If the Department cannot use this equipment going forward, additional funds will be needed.

NEW DECISION ITEM

RANK: 6 OF 7

Department of Revenue				Budget Unit <u>86110C</u>					
Division of Motor Vehicle and Driver Licensing									
DI Name - DOR Phone-in Center				DI# 1860002		HB Section		<u>4.005</u>	
5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.									
Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100 - Salaries					469,624	16.0	469,624	16.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>469,624</u>	<u>16.0</u>	<u>469,624</u>	<u>16.0</u>	<u>0</u>
190 - Supplies (Supplies/Postage)					6,113		6,113		
Total EE	<u>0</u>		<u>0</u>		<u>6,113</u>		<u>6,113</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>475,737</u>	<u>16.0</u>	<u>475,737</u>	<u>16.0</u>	<u>0</u>

NEW DECISION ITEM

RANK: 6 OF 7

Department of Revenue			Budget Unit		86110C				
Division of Motor Vehicle and Driver Licensing									
DI Name - DOR Phone-in Center		DI# 1860002	HB Section		4.005				
	Gov Rec GR	Gov Rec GR	Gov Rec FED	Gov Rec FED	Gov Rec OTHER	Gov Rec OTHER	Gov Rec TOTAL	Gov Rec TOTAL	Gov Rec One-Time
Budget Object Class/Job Class	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS
							0		
100 - Salaries					469,624	16.0	469,624	16.0	
Total PS	0	0.0	0	0.0	469,624	16.0	469,624	16.0	0
							0		
							0		
190 - Supplies (Supplies/Postage)					6,113		6,113		
							0		
Total EE	0		0		6,113		6,113		0
							0		
Program Distributions							0		
Total PSD	0		0		0		0		0
							0		
Transfers							0		
Total TRF	0		0		0		0		0
							0		
Grand Total	0	0.0	0	0.0	475,737	16.0	475,737	16.0	0

NEW DECISION ITEM

RANK: 6 OF 7

Department of Revenue	Budget Unit	86110C
Division of Motor Vehicle and Driver Licensing		
DI Name - DOR Phone-in Center	DI# 1860002	HB Section 4.005

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

With funding: full time phone center employees will be retained to provide over-the-phone services to the public.

Without funding: the expanded over-the-phone program will not be implemented.

Using CARES funding, the Department operated a temporary phone-in center August 3, 2020 through December 31, 2020. During this time, 20 staff processed 12,694 call-in and mail-in registration transactions resulting in collections of \$130,432 in highway related funds.

6b. Provide a measure(s) of the program's quality.

With funding: Each employee can process on average 28 transactions per day, ultimately assisting 7,280 per year. Over the course of a year, the employee will be able to collect approximately \$43,680 in processing fees which will be remitted to state highway related funds.

Without funding: an over-the-phone program will not be implemented.

6c. Provide a measure(s) of the program's impact.

Funding 15 FTE, the Department estimates that it would be able to annually assist 109,200 Missourians with renewing their plates over the phone, and would collect \$655,200 in processing fees for highway related funds.

Without funding: the over-the-phone program will not be implemented.

6d. Provide a measure(s) of the program's efficiency.

With funding: the program would create efficiencies by affording the public another option in renewing their plates reducing the congestion and wait times experienced in some license offices. This would ultimately be a benefit to all citizens who need titling and registration services.

Without funding: the over-the-phone program will not be implemented.

NEW DECISION ITEM

RANK: 6 OF 7

Department of Revenue	Budget Unit	86110C
Division of Motor Vehicle and Driver Licensing		
DI Name - DOR Phone-in Center	DI# 1860002	HB Section 4.005

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

The Department tracks the performance of the over-the-phone renewal center on a daily/weekly/monthly basis, to ensure employee performance and gauge whether or not there are ways to improve over-the-phone processing. The Department would be able to measure the number of calls taken, the number of transactions successfully completed, and the number of processing fees collected on regular intervals to identify baselines and then use those baselines in tracking long-term performance of the area.

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY COLLECTIONS								
DOR Phone-in Center - 1860002								
CUSTOMER SERVICE REP	0	0.00	0	0.00	426,797	15.00	426,797	15.00
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	42,827	1.00	42,827	1.00
TOTAL - PS	0	0.00	0	0.00	469,624	16.00	469,624	16.00
SUPPLIES	0	0.00	0	0.00	6,113	0.00	6,113	0.00
TOTAL - EE	0	0.00	0	0.00	6,113	0.00	6,113	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$475,737	16.00	\$475,737	16.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$475,737	16.00	\$475,737	16.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
HWY COLL MV/DL SYSTEM									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	176,993	3.39	189,692	3.00	189,692	3.00	189,692	3.00	
TOTAL - PS	176,993	3.39	189,692	3.00	189,692	3.00	189,692	3.00	
TOTAL	176,993	3.39	189,692	3.00	189,692	3.00	189,692	3.00	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	1,897	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	1,897	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	1,897	0.00	
GRAND TOTAL	\$176,993	3.39	\$189,692	3.00	\$189,692	3.00	\$191,589	3.00	

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CORE DECISION ITEM

Department of Revenue	Budget Unit	86104C
Division - Motor Vehicle and Driver Licensing		
Core - MVDL System	HB Section	4.005

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	189,692	0	0	189,692	PS	189,692	0	0	189,692
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	189,692	0	0	189,692	Total	189,692	0	0	189,692
FTE	3.00	0.00	0.00	3.00	FTE	3.00	0.00	0.00	3.00
Est. Fringe	104,970	0	0	104,970	Est. Fringe	104,970	0	0	104,970
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, which substantially limits communication between them. Limited ability to expand data collection (e.g., vehicle colors) makes it difficult to support safety initiatives, such as AMBER Alerts, that rely on quick identification of vehicles. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult, if not impossible, to modify to accommodate new mandates that might arise from the state legislature or the federal government.

Newer, more nimble, and robust technologies are available, which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft; issue driver license and nondriver identification cards; suspend and revoke driver licenses when applicable; track and account for revenue collected from motor vehicle and driver license transactions; and better serve Missouri citizens.

CORE DECISION ITEM

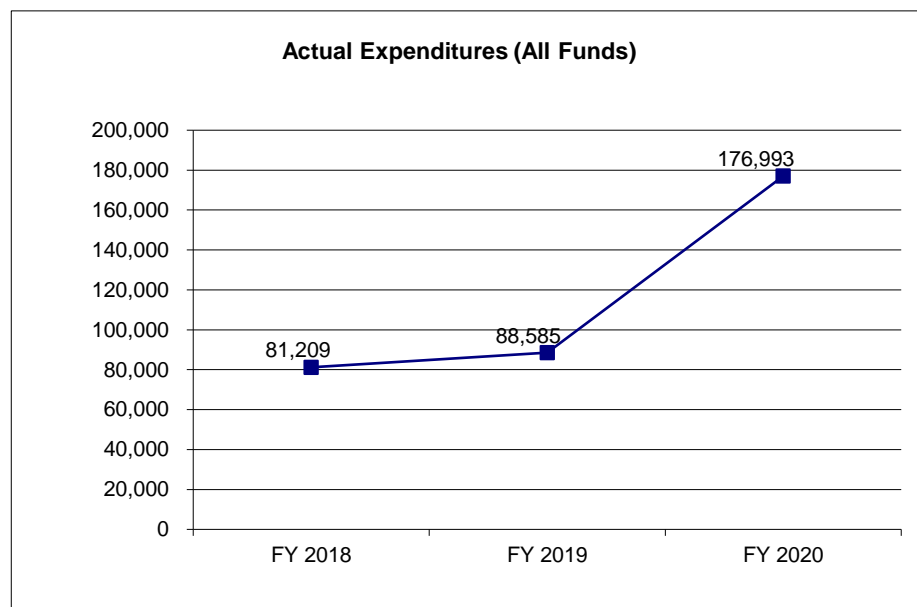
<u>Department of Revenue</u>	Budget Unit	<u>86104C</u>
<u>Division - Motor Vehicle and Driver Licensing</u>		
<u>Core - MVDL System</u>	HB Section	<u>4.005</u>
<p>The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The Department expects to realize the following benefits with an integrated system: reduced operational and maintenance costs; additional ways to identify and collect delinquent taxes; expanded online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data with better analytical capabilities.</p> <p>During the 2016 legislative session, HB 2216 was filed to create a "Department of Revenue Technology Fund," which would be funded by an administrative fee collected by the Department for processing notice of liens on motor vehicles. Monies from this fund would be used toward replacing the Department's outdated system with an integrated solution to realize the benefits mentioned above. The Appropriations Committee included spending authority of \$3 million from the Technology Fund in the Fiscal Year (FY) 2017 budget in anticipation of a bill becoming law. The bill, however, did not pass. The \$3 million spending authority was removed in the FY18 budget. In the 2017 legislative session, two bills were put forth for this purpose: SB 269 and HB 445. Once again, the bills were not passed.</p>		
3. PROGRAM LISTING (list programs included in this core funding)		

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86104C</u>
Division - Motor Vehicle and Driver Licensing	
Core - MVDL System	HB Section <u>4.005</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	203,500	179,550	185,146	189,692
Less Reverted (All Funds)	(6,105)	(5,387)	(5,554)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	197,395	174,163	179,592	189,692
Actual Expenditures (All Funds)	81,209	88,585	176,993	N/A
Unexpended (All Funds)	116,186	85,578	2,599	N/A
Unexpended, by Fund:				
General Revenue	116,186	85,578	2,599	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HWY COLL MV/DL SYSTEM

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	3.00	189,692	0	0	189,692	
	Total	3.00	189,692	0	0	189,692	
DEPARTMENT CORE REQUEST							
	PS	3.00	189,692	0	0	189,692	
	Total	3.00	189,692	0	0	189,692	
GOVERNOR'S RECOMMENDED CORE							
	PS	3.00	189,692	0	0	189,692	
	Total	3.00	189,692	0	0	189,692	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HWY COLL MV/DL SYSTEM								
CORE								
MANAGEMENT ANALYSIS SPEC I	61,524	1.40	51,672	1.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	22,031	0.46	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH II	4,786	0.17	0	0.00	0	0.00	0	0.00
REVENUE MANAGER, BAND 1	82,119	1.29	138,020	2.00	0	0.00	0	0.00
MISCELLANEOUS PROFESSIONAL	6,533	0.07	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	138,020	2.00	138,020	2.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	51,672	1.00	51,672	1.00
TOTAL - PS	176,993	3.39	189,692	3.00	189,692	3.00	189,692	3.00
GRAND TOTAL	\$176,993	3.39	\$189,692	3.00	\$189,692	3.00	\$189,692	3.00
GENERAL REVENUE	\$176,993	3.39	\$189,692	3.00	\$189,692	3.00	\$189,692	3.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	17,878,770	513.23	19,340,231	480.58	19,340,231	480.58	18,875,354	464.58
HEALTH INITIATIVES	52,990	1.81	56,198	2.00	56,198	2.00	56,198	2.00
PETROLEUM STORAGE TANK INS	27,000	0.81	29,963	1.00	29,963	1.00	29,963	1.00
CONSERVATION COMMISSION	535,330	18.49	609,453	20.42	609,453	20.42	609,453	20.42
PETROLEUM INSPECTION FUND	30,696	1.00	36,471	1.00	36,471	1.00	36,471	1.00
TOTAL - PS	18,524,786	535.34	20,072,316	505.00	20,072,316	505.00	19,607,439	489.00
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,796,664	0.00	2,501,689	0.00	2,501,689	0.00	1,963,939	0.00
HEALTH INITIATIVES	2,670	0.00	4,163	0.00	4,163	0.00	4,163	0.00
PETROLEUM STORAGE TANK INS	0	0.00	1,071	0.00	1,071	0.00	1,071	0.00
CONSERVATION COMMISSION	8,030	0.00	8,277	0.00	8,277	0.00	8,277	0.00
PETROLEUM INSPECTION FUND	1,796	0.00	2,818	0.00	2,818	0.00	2,818	0.00
TOTAL - EE	1,809,160	0.00	2,518,018	0.00	2,518,018	0.00	1,980,268	0.00
TOTAL	20,333,946	535.34	22,590,334	505.00	22,590,334	505.00	21,587,707	489.00
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	188,754	0.00
HEALTH INITIATIVES	0	0.00	0	0.00	0	0.00	562	0.00
PETROLEUM STORAGE TANK INS	0	0.00	0	0.00	0	0.00	300	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	6,095	0.00
PETROLEUM INSPECTION FUND	0	0.00	0	0.00	0	0.00	364	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	196,075	0.00
TOTAL	0	0.00	0	0.00	0	0.00	196,075	0.00
GRAND TOTAL	\$20,333,946	535.34	\$22,590,334	505.00	\$22,590,334	505.00	\$21,783,782	489.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	86115C
Division - Taxation		
Core	HB Section	4.01

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	19,340,231	0	732,085	20,072,316	PS	18,875,354	0	732,085	19,607,439
EE	2,501,689	0	16,329	2,518,018	EE	1,963,939	0	16,329	1,980,268
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	21,841,920	0	748,414	22,590,334	Total	20,839,293	0	748,414	21,587,707
FTE	480.58	0.00	24.42	505.00	FTE	464.58	0.00	24.42	489.00
Est. Fringe	13,156,672	0	585,519	13,742,191	Est. Fringe	12,777,937	0	585,519	13,363,456
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)				Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)			

2. CORE DESCRIPTION

The Taxation Division collects taxes mandated by Missouri statutes, which account for more than 98 percent of general revenue, by inputting returns and payments into the integrated tax system, manually reviewing returns, correcting returns, approving refunds, sending out notices, answering correspondence and phone calls, distributing tax revenue to political subdivisions, registering businesses, operating collections programs, and conducting audits. The Division requests continue core funding to effectively and efficiently administer and enforce Missouri laws.

The core includes an appropriation for organization dues to the Multistate Tax Commission of \$212,401. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and at the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits.

Additional divisional costs are included in the Highway Collections budget unit.

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86115C</u>
Division - Taxation	
Core	HB Section <u>4.01</u>

3. PROGRAM LISTING (list programs included in this core funding)

Business Tax Bureau	Income Tax Bureau
Collections and Tax Assistance Bureau	Processing Tax Bureau
Field Compliance Bureau	

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	24,738,373	22,742,822	21,789,375	22,590,334
Less Reverted (All Funds)	(494,411)	(697,188)	(652,844)	0
Less Restricted (All Funds)*	0	0	(669,675)	0
Budget Authority (All Funds)	24,243,962	22,045,634	20,466,856	22,590,334
Actual Expenditures (All Funds)	20,822,308	21,616,730	20,333,946	N/A
Unexpended (All Funds)	3,421,654	428,904	132,910	N/A
Unexpended, by Fund:				
General Revenue	3,317,348	298,882	55,597	N/A
Federal	0	0	0	N/A
Other	104,306	130,022	77,312	N/A
			(1)	

*Current Year restricted amount is \$1,176,322 as of October 1, 2020.

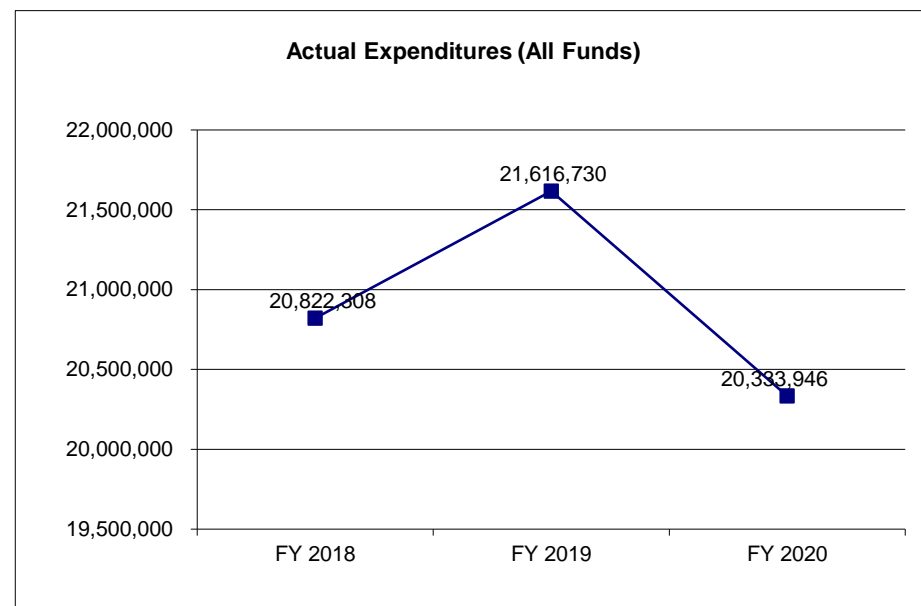
Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Additional costs are included in the Highway Collections budget unit.

(1) The Department utilized budget flexibility and transferred \$650,301 to the Division of Motor Vehicle and Driver Licensing to pay for license plates and tabs.



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

TAXATION DIVISION

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	505.00	19,340,231	0	732,085	20,072,316	
		EE	0.00	2,501,689	0	16,329	2,518,018	
		Total	505.00	21,841,920	0	748,414	22,590,334	
DEPARTMENT CORE REQUEST								
		PS	505.00	19,340,231	0	732,085	20,072,316	
		EE	0.00	2,501,689	0	16,329	2,518,018	
		Total	505.00	21,841,920	0	748,414	22,590,334	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1390 1691	PS	(16.00)	(464,877)	0	0	(464,877)	Core reduction from FY21 funding level realized through efficiencies and streamlined processes.
Core Reduction	1390 1692	EE	0.00	(537,750)	0	0	(537,750)	Core reduction from FY21 funding level realized through efficiencies and streamlined processes.
NET GOVERNOR CHANGES			(16.00)	(1,002,627)	0	0	(1,002,627)	
GOVERNOR'S RECOMMENDED CORE								
		PS	489.00	18,875,354	0	732,085	19,607,439	
		EE	0.00	1,963,939	0	16,329	1,980,268	
		Total	489.00	20,839,293	0	748,414	21,587,707	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
OFFICE SUPPORT ASSISTANT	0	0.00	118,288	4.32	0	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	143,183	4.60	177,598	6.00	0	0.00	0	0.00
ACCOUNT CLERK II	1,846	0.06	0	0.00	0	0.00	0	0.00
AUDITOR I	3,451	0.09	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR	6,540	0.14	0	0.00	0	0.00	0	0.00
ACCOUNTANT I	5,747	0.17	0	0.00	0	0.00	0	0.00
ACCOUNTING TECHNICIAN	183,093	6.16	269,218	6.80	0	0.00	0	0.00
ACCOUNTING GENERALIST I	36,483	1.09	33,278	1.00	0	0.00	0	0.00
PERSONNEL ANAL II	748	0.02	0	0.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	4,794	0.10	0	0.00	0	0.00	0	0.00
TRAINING TECH I	41,206	1.02	37,800	1.00	0	0.00	0	0.00
EXECUTIVE II	36,545	0.96	39,680	1.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	418,008	9.84	377,812	8.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	110,376	2.18	94,950	2.00	0	0.00	0	0.00
PERSONNEL CLERK	8,094	0.25	0	0.00	0	0.00	0	0.00
LEGISLATIVE COORDINATOR	16,102	0.27	54,119	0.95	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	99,402	2.91	101,445	2.00	0	0.00	0	0.00
TAX COLLECTION TECH I	1,138,792	44.71	1,209,545	48.50	0	0.00	0	0.00
TAX COLLECTION TECH II	292,352	10.35	258,270	10.00	0	0.00	0	0.00
TAX COLLECTION TECH III	251,514	8.15	224,344	7.50	0	0.00	0	0.00
TAXPAYER SERVICES SUPV	109,382	2.83	92,508	3.00	0	0.00	0	0.00
REVENUE SECTION SUPV	597,292	15.31	636,096	16.50	0	0.00	0	0.00
REVENUE PROCESSING TECH I	1,953,957	76.74	2,537,443	85.14	0	0.00	0	0.00
REVENUE PROCESSING TECH II	3,432,700	119.36	3,300,066	98.92	0	0.00	0	0.00
REVENUE PROCESSING TECH III	1,363,420	43.91	1,579,769	48.00	0	0.00	0	0.00
REVENUE PROCESSING TECH IV	288,038	8.10	295,804	8.20	0	0.00	0	0.00
TAX AUDIT REVIEW SPECIALIST	58,007	1.00	60,873	1.00	0	0.00	0	0.00
TAX AUDITOR I	1,237,374	31.23	1,508,408	37.00	0	0.00	0	0.00
TAX AUDITOR II	934,522	21.84	859,468	19.00	0	0.00	0	0.00
TAX AUDITOR III	595,966	12.46	1,061,049	18.05	0	0.00	0	0.00
TAX AUDIT SUPV	1,257,274	22.62	1,517,235	24.00	0	0.00	0	0.00
REVENUE MANAGER, BAND 1	1,354,037	21.71	1,320,332	19.25	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
DIVISION DIRECTOR	97,269	0.95	106,595	0.95	106,595	0.95	106,595	0.95
DESIGNATED PRINCIPAL ASST DIV	2,613	0.04	67,197	1.00	0	0.00	0	0.00
OUT-STATE AUDIT PERSONNEL	1,551,197	26.04	1,568,956	21.60	1,695,397	28.60	1,695,397	28.60
CLERK	137,100	4.08	0	0.00	0	0.00	0	0.00
TAX SEASON ASST	648,783	31.18	472,176	2.32	472,176	2.32	472,176	2.32
MISCELLANEOUS PROFESSIONAL	18,185	0.87	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	3,303	0.10	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	86,091	1.90	91,994	2.00	91,994	2.00	91,994	2.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	129,225	6.32	129,225	6.32
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	39,680	1.00	39,680	1.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	1,362,474	20.75	1,362,474	20.75
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	3,675,198	128.64	3,675,198	128.64
CUSTOMER SERVICE REP	0	0.00	0	0.00	3,980,867	116.42	3,599,669	103.42
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	1,772,924	54.50	1,689,245	51.50
CUSTOMER SERVICE SUPERVISOR	0	0.00	0	0.00	295,804	8.20	295,804	8.20
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	728,604	19.50	728,604	19.50
RESEARCH/DATA ASSISTANT	0	0.00	0	0.00	101,445	2.00	101,445	2.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	454,086	10.00	454,086	10.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	94,950	2.00	94,950	2.00
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	54,119	0.95	54,119	0.95
STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	41,078	1.00	41,078	1.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	302,496	7.80	302,496	7.80
REGULATORY AUDITOR	0	0.00	0	0.00	2,367,876	56.00	2,367,876	56.00
SENIOR REGULATORY AUDITOR	0	0.00	0	0.00	782,625	12.05	782,625	12.05
REGULATORY AUDITOR SUPERVISOR	0	0.00	0	0.00	1,522,703	24.00	1,522,703	24.00
TOTAL - PS	18,524,786	535.34	20,072,316	505.00	20,072,316	505.00	19,607,439	489.00
TRAVEL, IN-STATE	19,889	0.00	29,982	0.00	29,982	0.00	29,982	0.00
TRAVEL, OUT-OF-STATE	37,933	0.00	48,000	0.00	48,000	0.00	48,000	0.00
SUPPLIES	97,176	0.00	431,923	0.00	431,923	0.00	431,923	0.00
PROFESSIONAL DEVELOPMENT	311,074	0.00	371,901	0.00	371,901	0.00	371,901	0.00
COMMUNICATION SERV & SUPP	219,805	0.00	379,337	0.00	379,337	0.00	379,337	0.00
PROFESSIONAL SERVICES	1,015,538	0.00	875,736	0.00	875,736	0.00	337,986	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
TAXATION DIVISION								
CORE								
M&R SERVICES	64,981	0.00	255,377	0.00	255,377	0.00	255,377	0.00
COMPUTER EQUIPMENT	1,864	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	503	0.00
OFFICE EQUIPMENT	11,067	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	14,049	0.00	500	0.00	500	0.00	500	0.00
PROPERTY & IMPROVEMENTS	2,922	0.00	2,500	0.00	2,500	0.00	2,500	0.00
BUILDING LEASE PAYMENTS	5,243	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	3,001	0.00
MISCELLANEOUS EXPENSES	7,619	0.00	33,257	0.00	33,257	0.00	33,257	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	1,809,160	0.00	2,518,018	0.00	2,518,018	0.00	1,980,268	0.00
GRAND TOTAL	\$20,333,946	535.34	\$22,590,334	505.00	\$22,590,334	505.00	\$21,587,707	489.00
GENERAL REVENUE	\$19,675,434	513.23	\$21,841,920	480.58	\$21,841,920	480.58	\$20,839,293	464.58
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$658,512	22.11	\$748,414	24.42	\$748,414	24.42	\$748,414	24.42

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

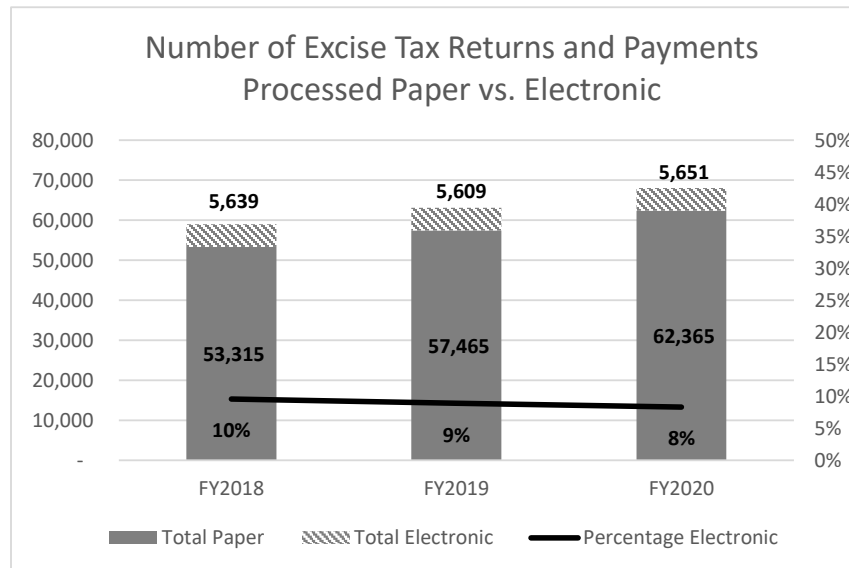
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Business Tax Bureau** collects excise taxes, reviews and issues sales and use tax refunds, responds to sales/use and employer withholding tax correspondence, and distributes locally imposed sales and use taxes to local jurisdictions to provide every customer the best experience every time.

2a. Provide an activity measure(s) for the program.

i. Excise Tax - Volume of Returns and Payments



Excise Tax processes returns and payments for the following tax types: motor fuel, cigarette and other tobacco products, and financial institutions. The section also processes all county fee payments. The Department continues looking for ways to increase the number of electronically filed returns and payments.

PROGRAM DESCRIPTION

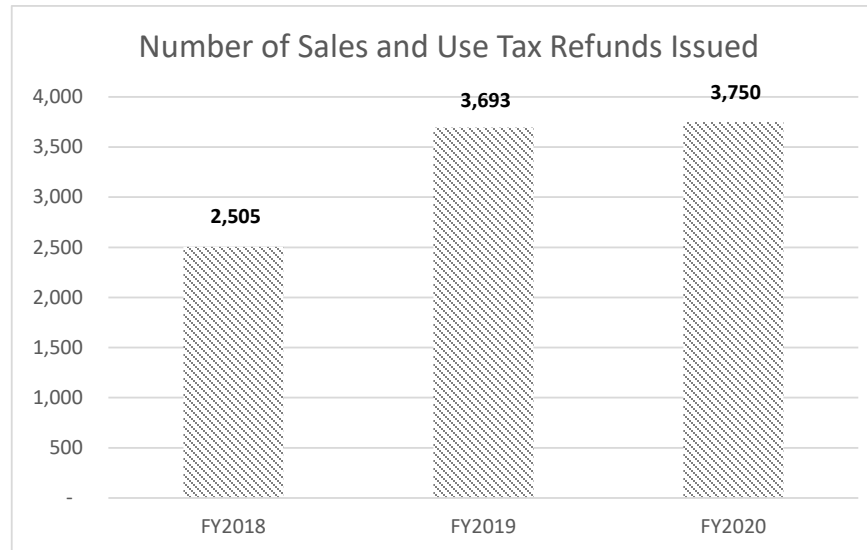
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

ii. Sales / Use Refunds - Volume of Refunds Issued



Unlike income tax refunds, sales and Use tax overpayments are not issued directly off of a return. Sales/Use tax refunds must be submitted to DOR via a refund request form. A refund request may consist of one or multiple filing periods. Customers may apply for a sales/use refund for filing periods with payments within ten years from the request date. Each refund request is closely reviewed to ensure the appropriate tax was paid on Missouri sales before being issued.

PROGRAM DESCRIPTION

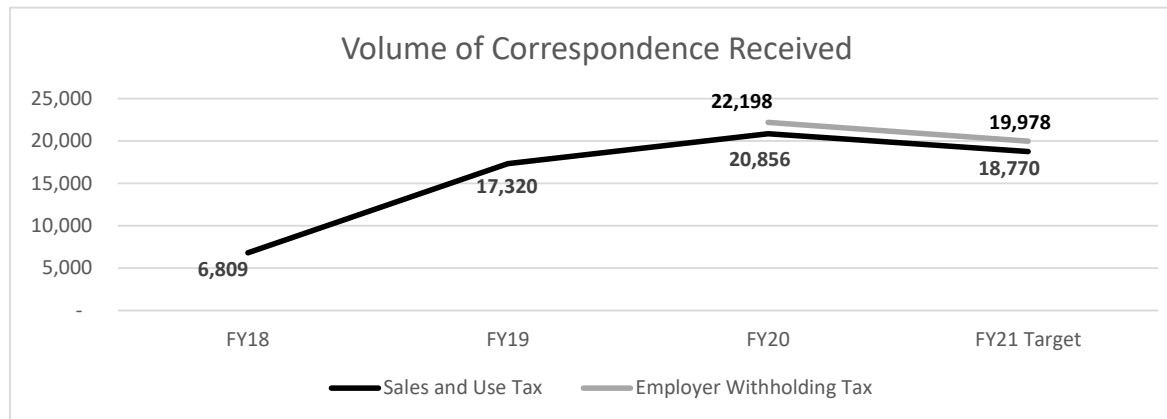
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

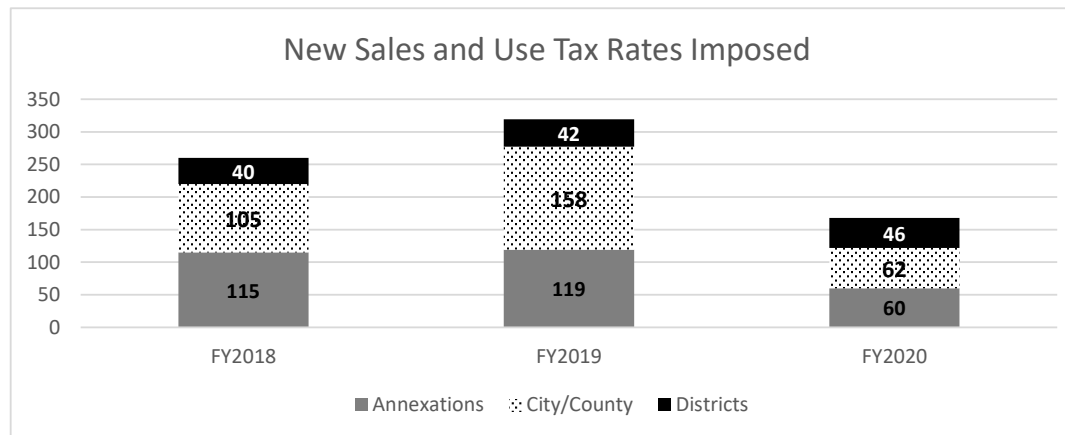
Program is found in the following core budget(s): Taxation

iii. Business Tax Correspondence - Volume of Correspondence Received



Prior to January 1, 2020, the Business Tax Bureau did not track the amount of correspondence received for employer withholding tax; however, it has always kept a record of the amount received for sales and use tax. We continue to review the different types of correspondence received so that we can find ways to improve our processes and reduce the need for customers to contact our bureau.

iv. Local Tax - New Sales and Use Taxes Imposed by Cities, Counties and Districts



New sales and use tax rates are imposed each quarter based on ballots passed by Cities, Counties, and Districts. The drop from FY19 to FY20 was due to Cities and Counties postponing April 2020 voting to June 2020, due to COVID-19. The votes to impose New Annexations and City/County Sales and Use Tax Rates were not received until July 2020 through October 2020. From July 2020 to January 2021, we have received 155 new sales and use taxes.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

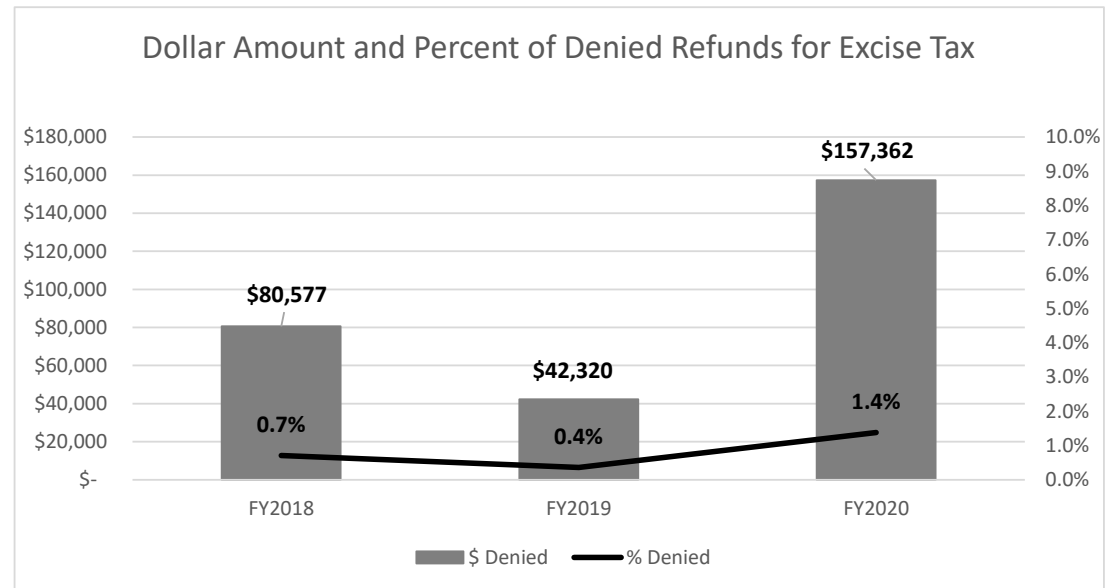
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Excise Tax - Denied Refund Dollar Amount

Motor fuel refund requests can be denied for various reasons, including: out-of-date refund requests, no Missouri fuel tax was paid, or the fuel use is not exempt from Missouri tax. In FY2020, an abnormally large refund request was received and denied as it did not meet statutory reasons for refund.



PROGRAM DESCRIPTION

Department of Revenue

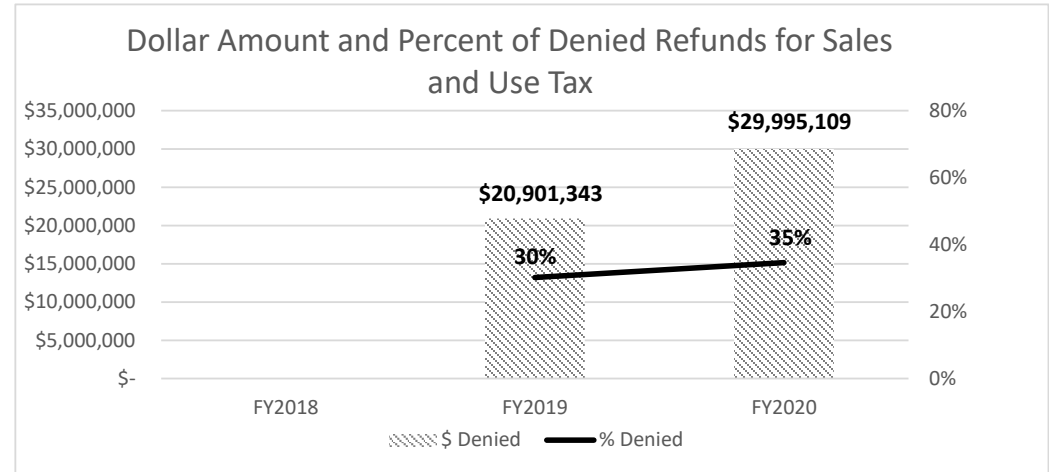
HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

ii. Sales / Use Refunds - Denied Refund Dollar Amount

When a refund request is received, it is reviewed to ensure the correct amount of tax was paid on Missouri sales. If it is determined the sales were taxable or tax wasn't paid, the refund request is denied or reduced. In FY2019, we began tracking the sales and use refunds that were denied.



iii. Business Tax Correspondence - Quality of Correspondence Responses

The department does not currently track data for the quality of our correspondence processing. In early 2021, we will be implementing a survey feature in our email responses to taxpayers to rate their satisfaction of service with the department.

PROGRAM DESCRIPTION

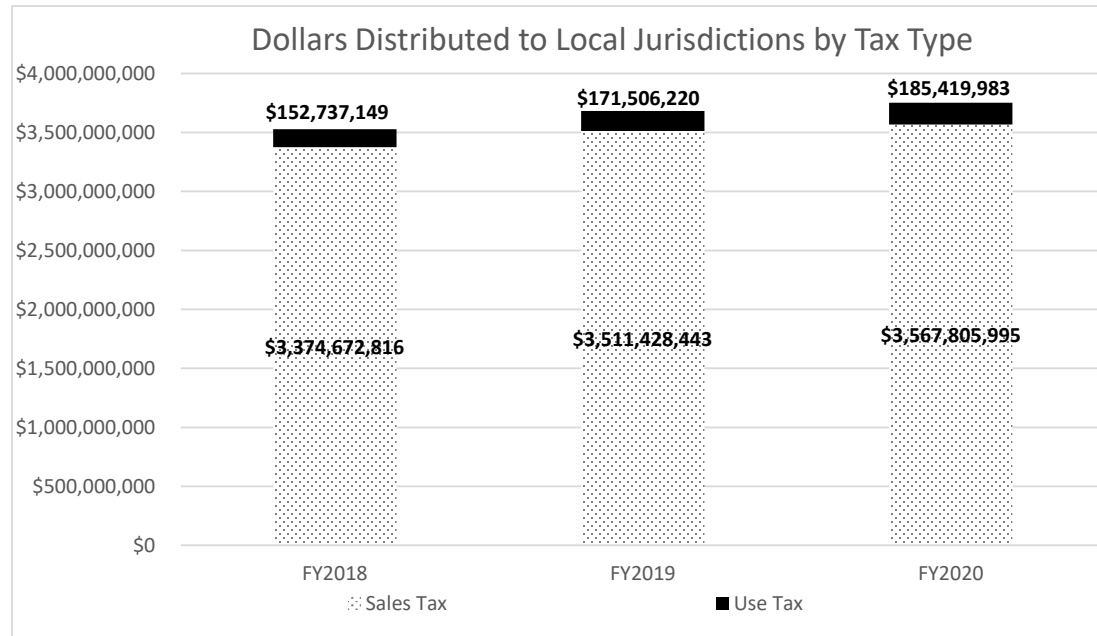
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Local Tax - Dollars Distributed



The department collects and distributes state and local sales and use tax from in-state and out-of-state businesses. The distribution is completed by the 10th day after the month in which the sales and use tax returns are processed.

PROGRAM DESCRIPTION

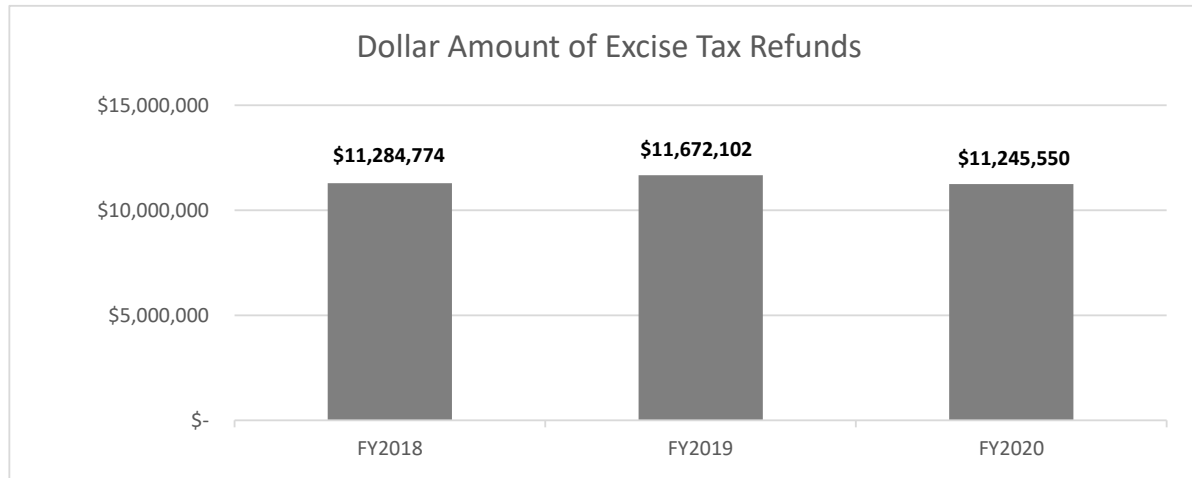
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

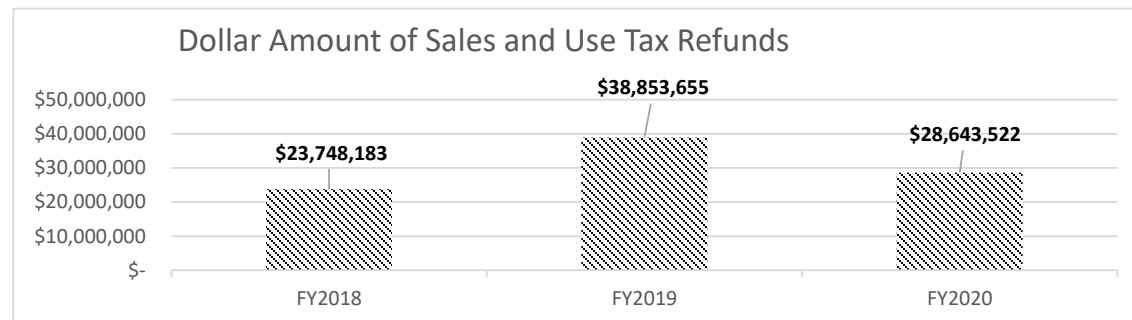
2c. Provide a measure(s) of the program's impact.



An average of 5,700 excise tax refunds have been processed each fiscal year for the past three fiscal years. The refund applicant must provide the original fuel tax receipts to verify that Missouri fuel tax was paid. The user must apply for a refund within one year from the date of purchase or April 15 of the year following the purchase, whichever is later.

ii. Sales / Use Refunds - Dollar Amount of Refunds

An average of 3,316 sales and use refunds were processed each fiscal year for the past three fiscal years. A refund could include one tax filing period or multiple tax filing periods.



PROGRAM DESCRIPTION

Department of Revenue

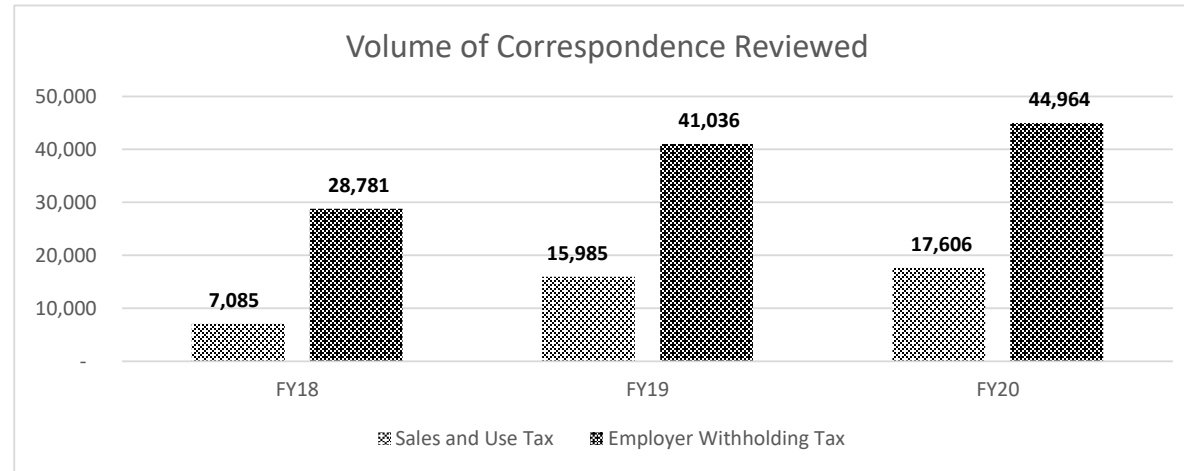
HB Section(s): 4.01

Program Name: Business Tax Bureau

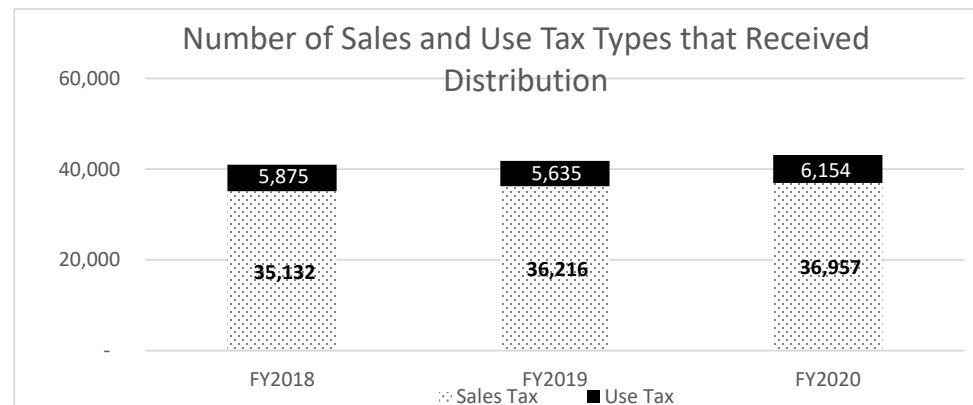
Program is found in the following core budget(s): Taxation

iii. Business Tax Correspondence - Volume of Correspondence Reviewed

The Business Tax Bureau reviews taxpayer correspondence received by many media types, such as: mailed-in correspondence, email correspondence, and MyTax Missouri Portal service requests.



iv. Local Tax - Number of Sales and Use Tax Types



The department distributes local sales and use tax to political subdivisions. The number of sales and use tax types that the department distributes to will vary depending on newly imposed taxes, annexations, and expirations of tax.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

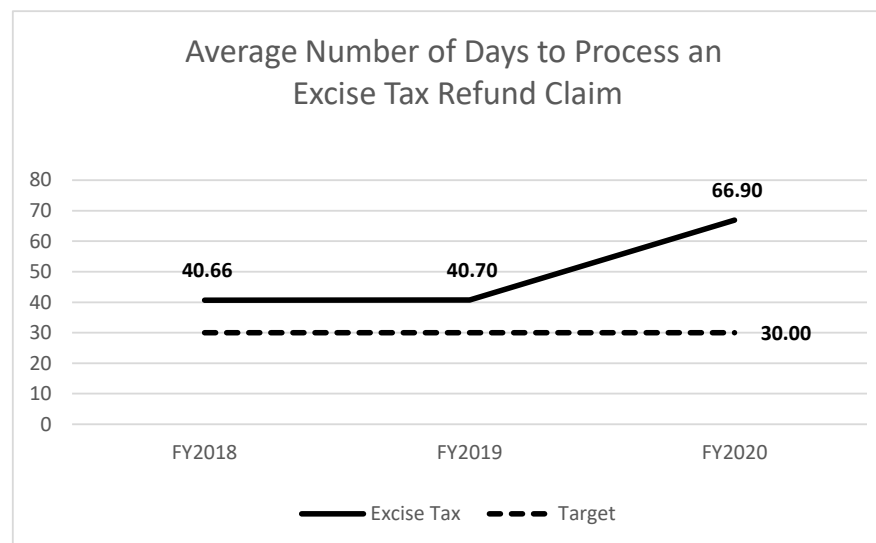
Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

i. Excise Tax - Days to Process a Refund Claim

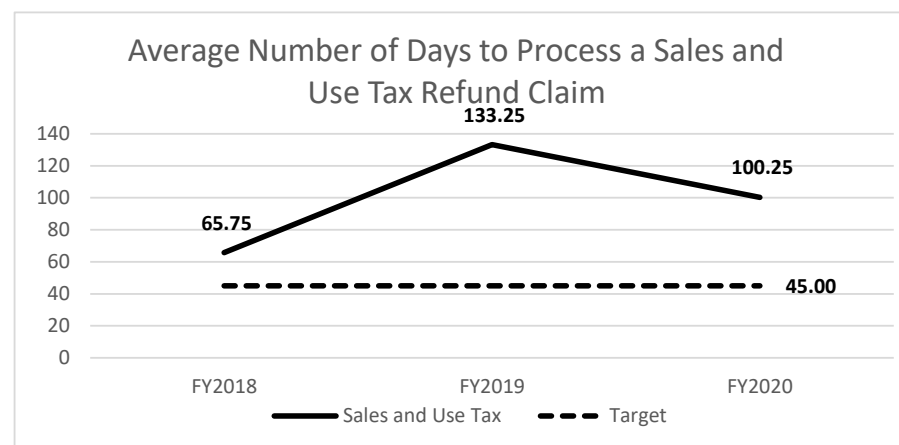
A motor fuel refund applicant must provide the original fuel tax receipts verifying Missouri fuel tax paid. Each refund request is reviewed to ensure motor fuel tax was paid to Missouri. The COVID-19 pandemic impacted the processing time in FY20. These issues are being rectified by adopting a "scan first" policy that will scan incoming paper documents to PDFs as a matter of course and also by cross educating more teammates to do these functions.



ii. Sales / Use Refunds - Days to Process a Refund Claim

Remote work impacted this turnaround time since this is still a paper intensive area. The original receipt must be submitted with a motor fuel refund claim. The receipts are typically cash register receipts and/or gas pump receipts which are not easily scanned. However, we do receive several requests from entities that submit full page invoices. These invoices are now scanned which allows employees to work them from home. We have also cross educated additional employees and created a remote work rotation to reduce the overall the impact. These improvements have decreased the number of claims in the backlog and the processing time for the same period in FY2021 compared to FY2020.

In FY19, there was an increase in processing time due to implementation of the Integrated Tax System. Following the implementation, users have identified process improvements to reduce processing time. These process improvements will continue into FY21 and FY22.



FY2021 July – December: 56.41 days

FY2021 December: 14.95 days

PROGRAM DESCRIPTION

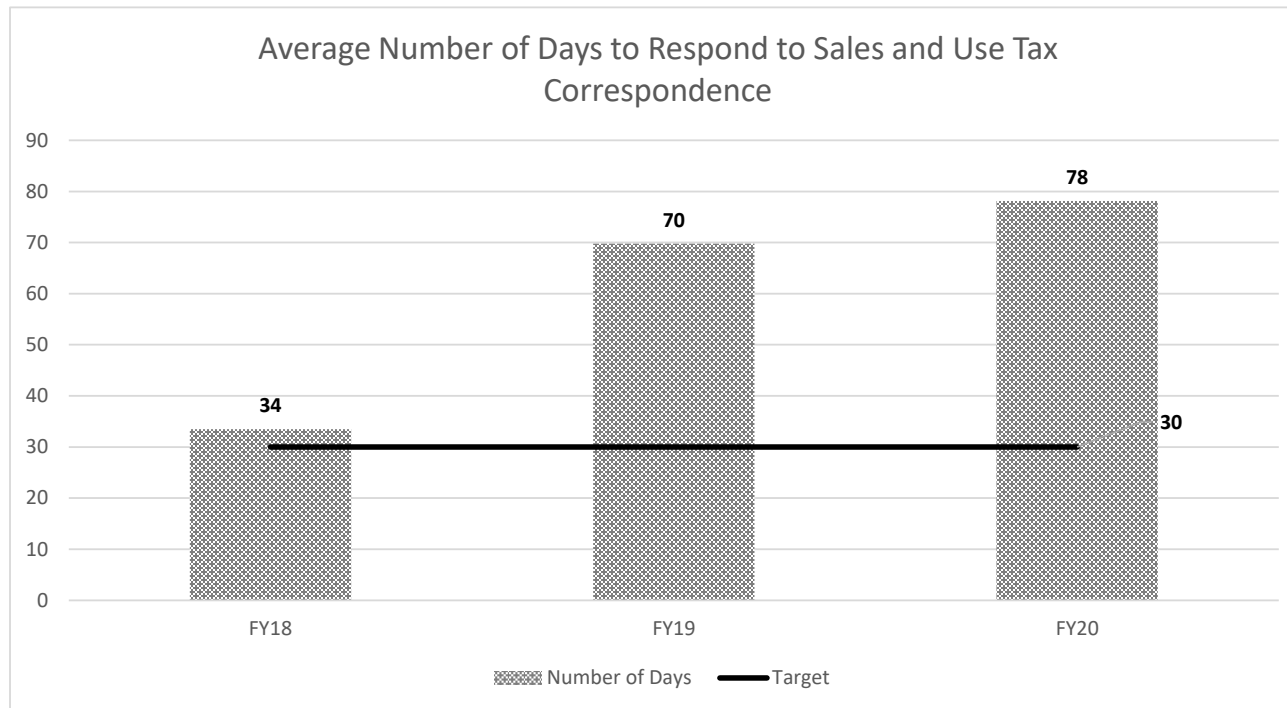
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iii. Business Tax Correspondence - Turnaround Time



In FY19 and FY20, we saw an increase in our number of days to respond to correspondence due to staff cross utilization with regression testing for implementation of a new tax type in the Integrated Revenue System. Staff also assisted with other tasks that contributed to our longer response times, such as: submitting and testing bugs for the Integrated Revenue System, reviewing notices, assisting with manual review of business tax returns, keying returns, and cross education within the Business Tax Bureau.

From August 2020 to October 2020, DOR cross educated and staff utilized additional team members to work the correspondence. The average number of days to respond dropped below 30 days. DOR stopped utilizing the 14 additional team members in October 2020, but have maintained a 30 day average response time frame for 4 months.

From July - December the average turnaround time was 37 days. The average for December was 21.5 days. There usually isn't a spike during the year for sales and use tax correspondence so we anticipate the average will be around that in the future.

PROGRAM DESCRIPTION

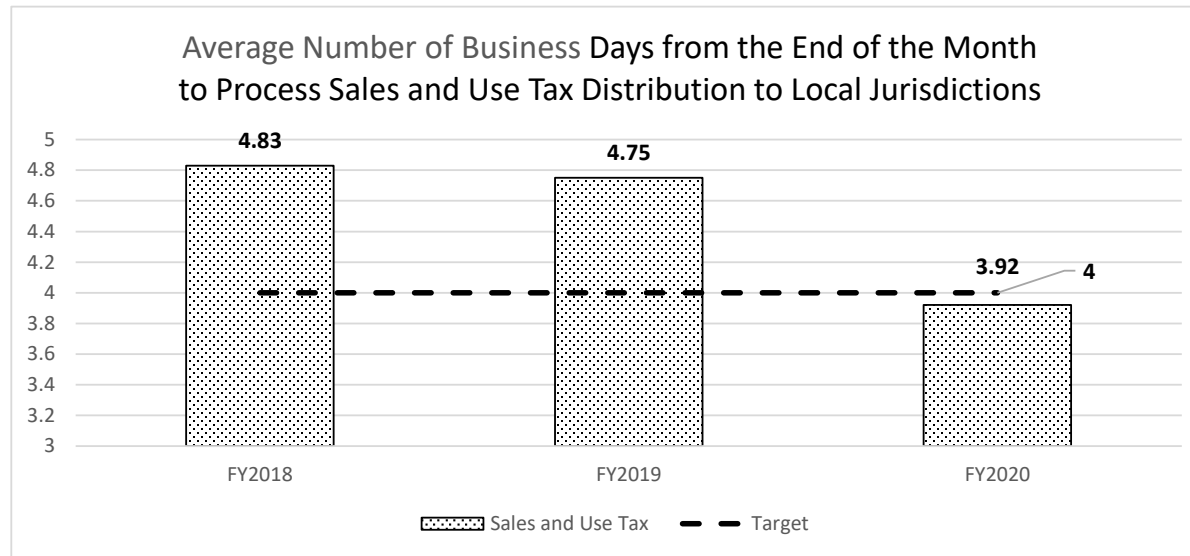
Department of Revenue

HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Local Tax - Sales and Use Distributions to Local Jurisdictions



By statute, local sales and use tax distribution must be completed by the 10th calendar day following the month the tax return was processed. The Business Tax Bureau has a target to process distribution within 4 business days after the close of the end of the month to meet the expectations of the local jurisdictions.

PROGRAM DESCRIPTION

Department of Revenue

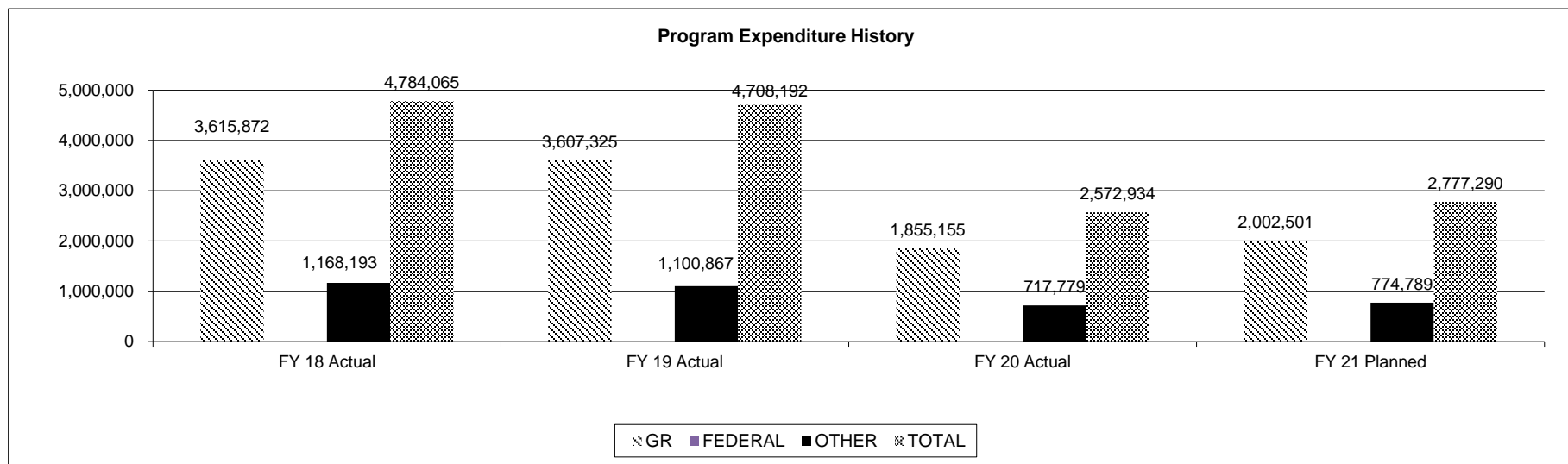
HB Section(s): 4.01

Program Name: Business Tax Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

(Note: Amounts do not include fringe benefit costs.)



Fiscal years 2018 and 2019 contain costs associated with the Processing Bureau. The Processing Bureau was created in FY20.

4. What are the sources of the "Other " funds?

Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: **Collections and Tax Assistance**

Program is found in the following core budget(s): **Taxation**

1a. What strategic priority does this program address?

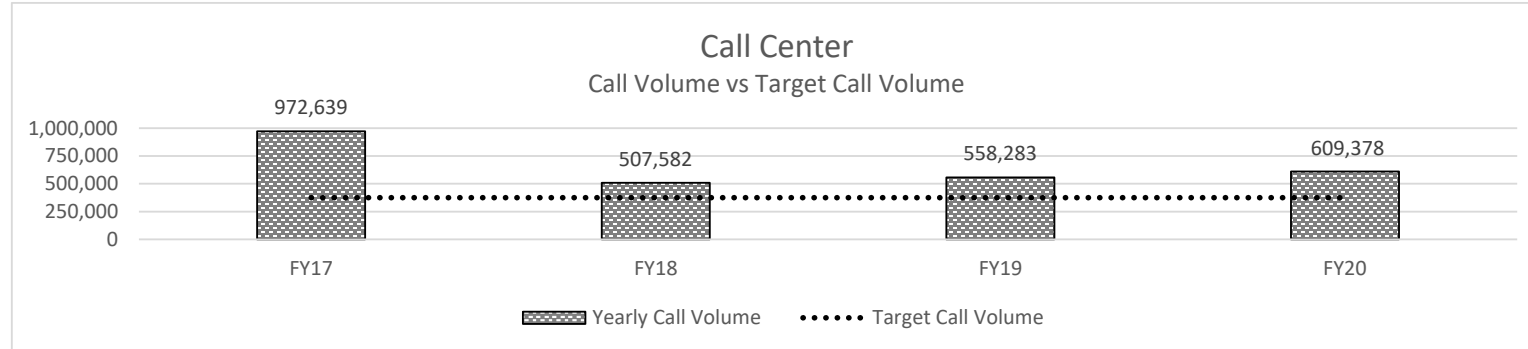
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Collections and Tax Assistance Bureau** is responsible for operating a call center, collecting delinquent tax liabilities and issuing tax clearances and no tax dues to help customers obtain the best experience every time by focusing on customer oriented account resolution through collection activities that include account management, lien filing, garnishments and working with collection agencies and prosecuting attorneys to collect delinquent taxes, and remote field office customer assistance. Tax assistance offices closed on July 31, 2020 due to budget withholds.

2a. Provide an activity measure(s) for the program.

i. Call Center - Incoming Call Volume



Comment: In FY20 we experienced an influx in calls due to tax notices being placed on hold in FY19 while the Department finalized issues with system modernization.

PROGRAM DESCRIPTION

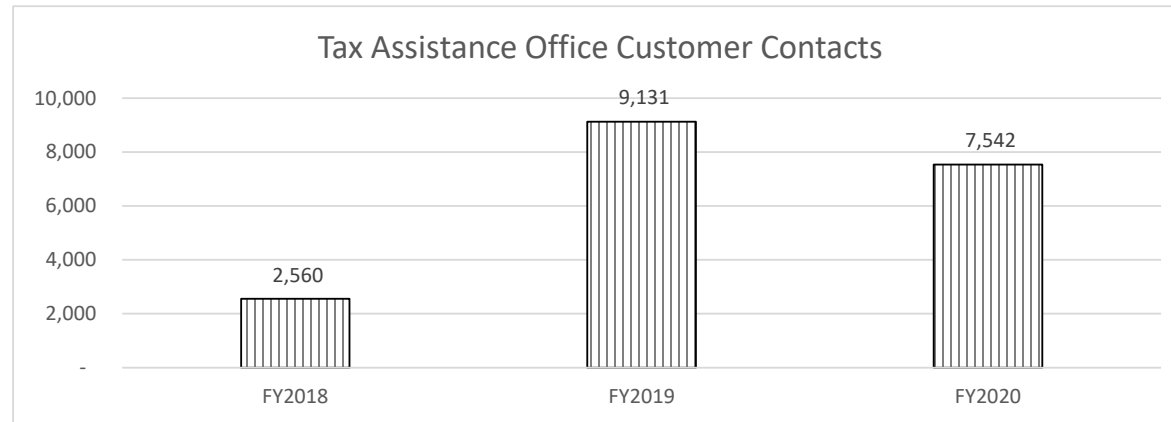
Department of Revenue

HB Section(s): 4.01

Program Name: **Collections and Tax Assistance**

Program is found in the following core budget(s): **Taxation**

ii. Tax Assistance Office - In-Person Customer Contacts



Office Locations/Opening Date

Jefferson City	December 1, 2017	Springfield	May 7, 2018
St. Louis	March 7, 2018	Kansas City	May 7, 2018
Joplin	March 7, 2018	Cape Girardeau	June 17, 2019

All offices closed March 24, 2020 due to COVID. Offices reopened by June 17, 2020 but closed on July 31, 2020 due to budget restrictions.

Due to budgetary restrictions, the Jefferson City office converted to a Tax Information Office with limited services; all other offices closed to walk-in customers

PROGRAM DESCRIPTION

Department of Revenue

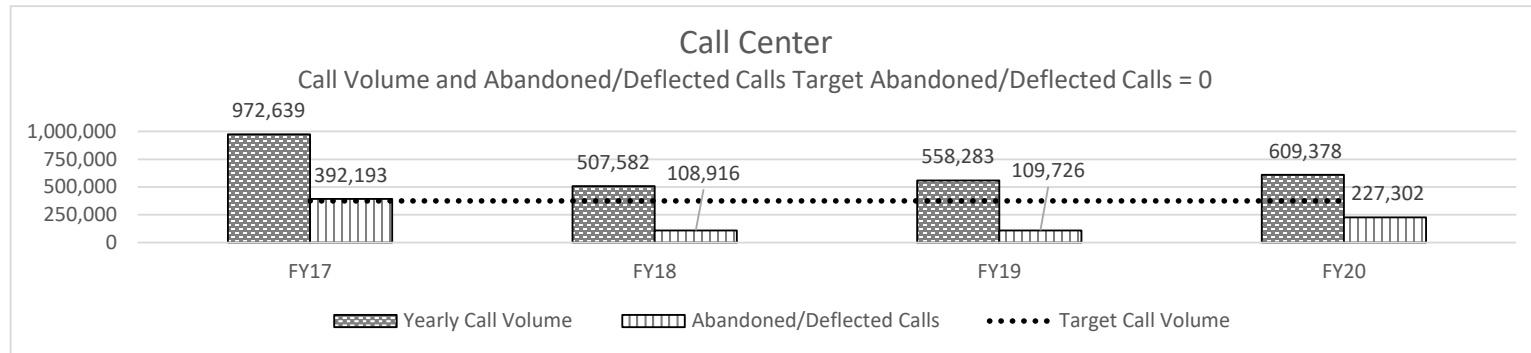
HB Section(s): 4.01

Program Name: **Collections and Tax Assistance**

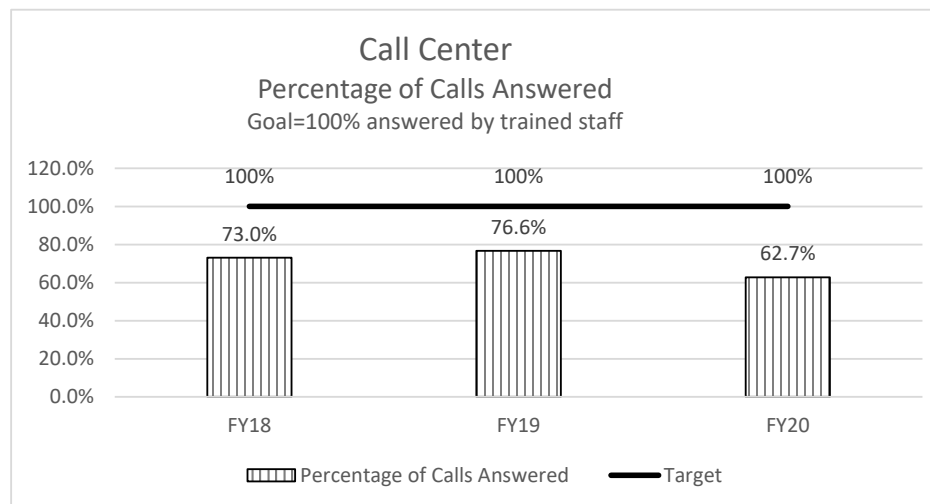
Program is found in the following core budget(s): **Taxation**

2b. Provide a measure(s) of the program's quality.

i. Call Center - Incoming Calls Abandoned / Answered



Comment: In FY20 we experienced an influx in calls due to tax notices being placed on hold in FY19 while the Department finalized issues with system modernization.



PROGRAM DESCRIPTION

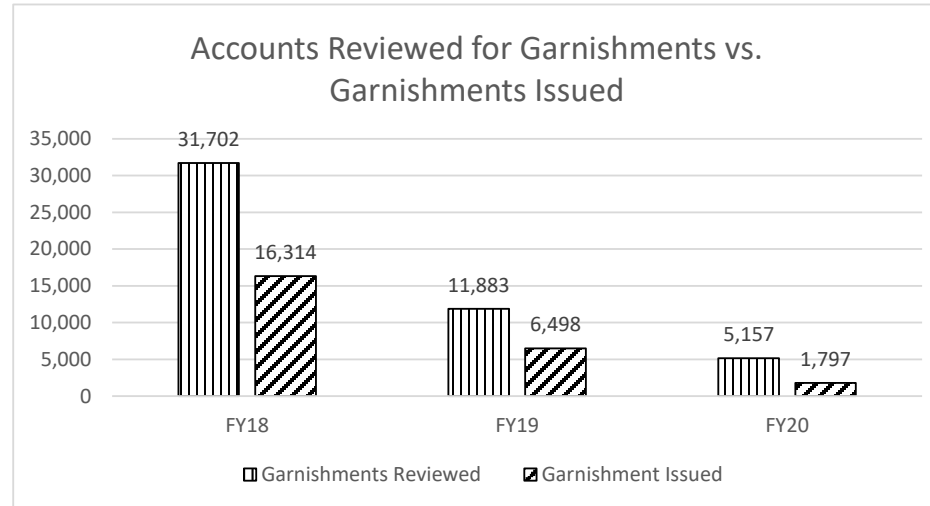
Department of Revenue

HB Section(s): 4.01

Program Name: **Collections and Tax Assistance**

Program is found in the following core budget(s): **Taxation**

ii. Garnishment - Debts Reviewed for Garnishment vs. Garnishments Issued



All debts are reviewed before garnishments can be issued. The Department review external sources to search for assets to garnish, such as wages or bank accounts. A lien must also be present on the debt before a garnishment can be issued. Liens were not issued in FY19 or FY20 due to finalizing issues with system modernization. Liens will be issued in FY21 which will increase debts available for garnishments. The Department lost 7 FTE in FY19 due to budget cuts.

PROGRAM DESCRIPTION

Department of Revenue

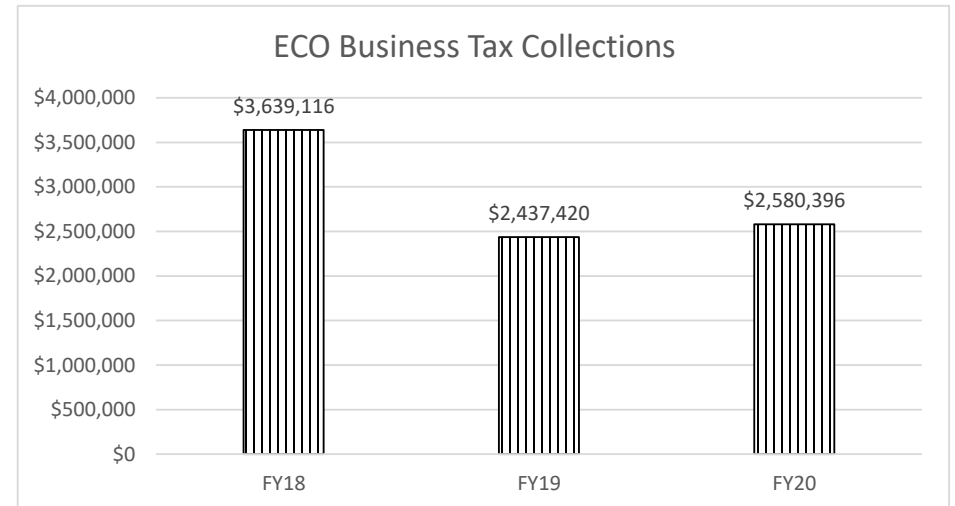
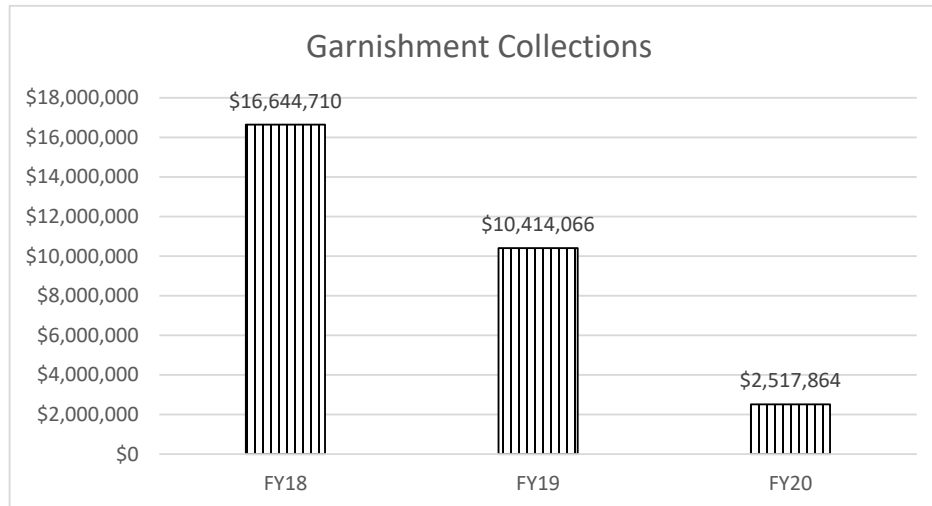
HB Section(s): 4.01

Program Name: **Collections and Tax Assistance**

Program is found in the following core budget(s): **Taxation**

2c. Provide a measure(s) of the program's impact.

i. Enforced Collections - Garnishment Collections and Collections made by our Extraordinary Collections (ECO) staff.



The Enforced Collections team files liens, revokes business licenses, issues garnishments and evaluates offers-in-compromise. The specialized Extraordinary Collections staff work with the Taxation collection attorney to file motions in court or injunctions and levy liens for businesses with debts over \$50,000 that are operating without a sales tax license.

PROGRAM DESCRIPTION

Department of Revenue

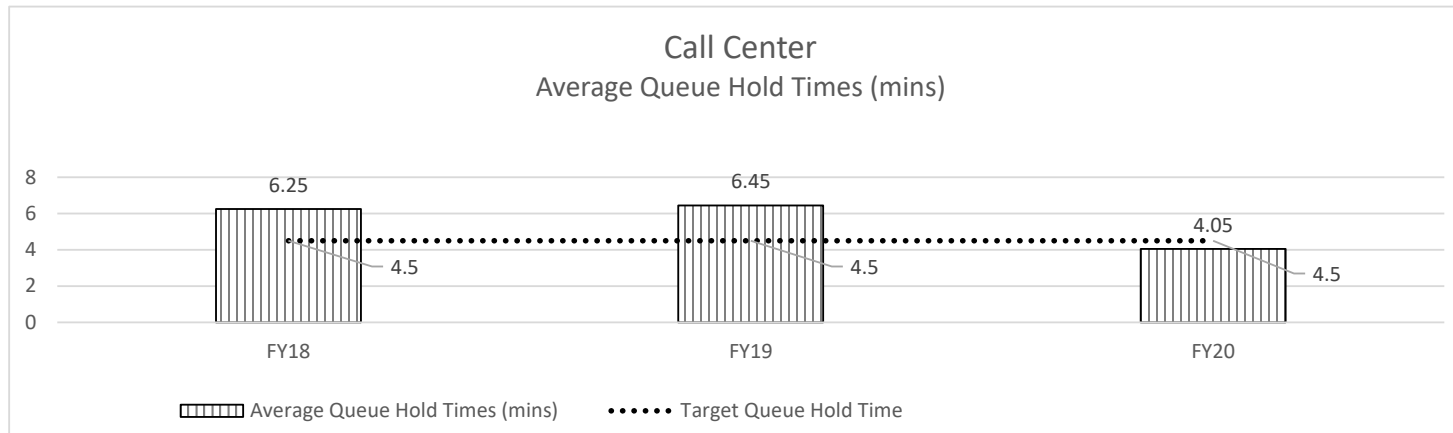
HB Section(s): 4.01

Program Name: **Collections and Tax Assistance**

Program is found in the following core budget(s): **Taxation**

2d. Provide a measure(s) of the program's efficiency.

i. Call Center - Average Queue Time

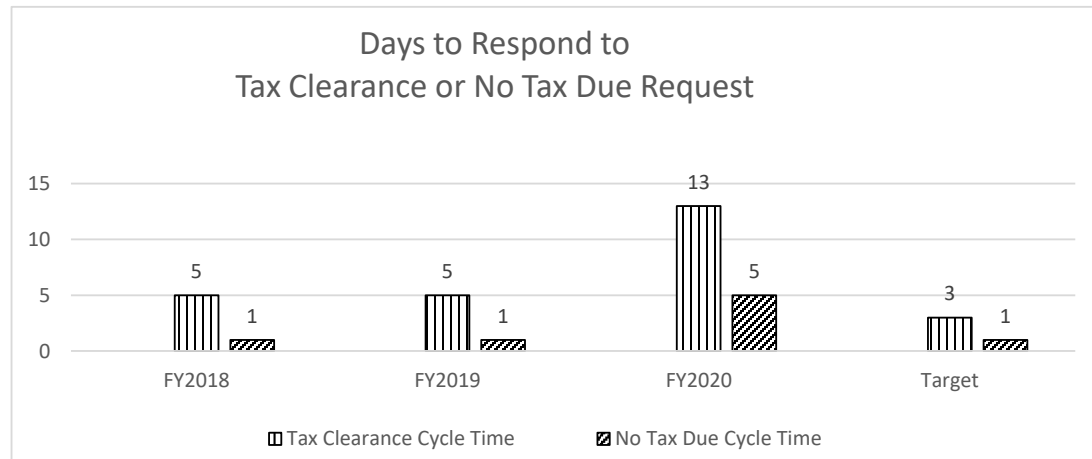


ii. Tax Clearance - Days to Respond to a Request

Tax Clearances require a more extensive review than a No Tax Due

The cycle time increase in FY20 can be attributed to a 70% turnover rate in our staff of 9 teammates. New staff members have been trained. Cycle times as of August 1, 2020 were 5 days for Tax Clearance and 1 day for No Tax Due.

As of January 27, 2021 the FY21 turnaround time for Tax Clearances is 2 days; for No Tax Dues, the cycle time is 1 day.



PROGRAM DESCRIPTION

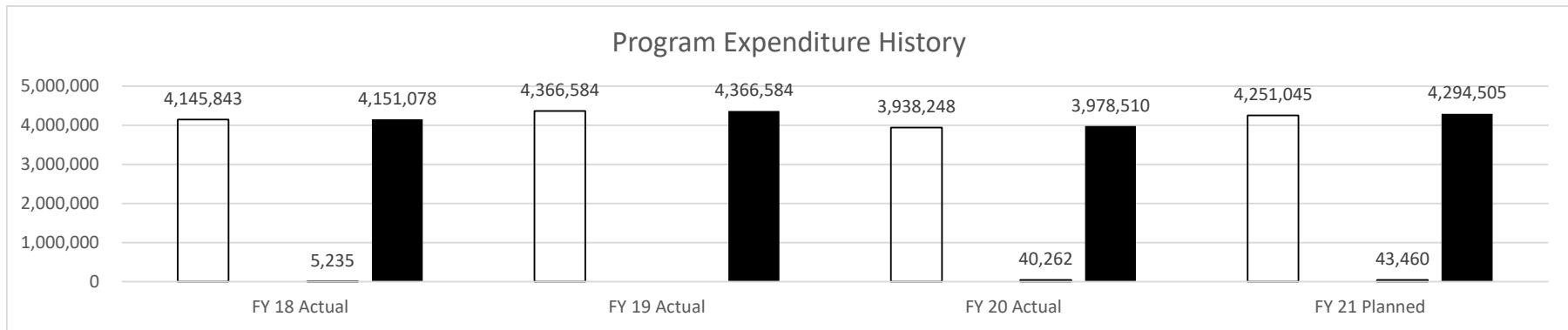
Department of Revenue

HB Section(s): 4.01

Program Name: Collections and Tax Assistance

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

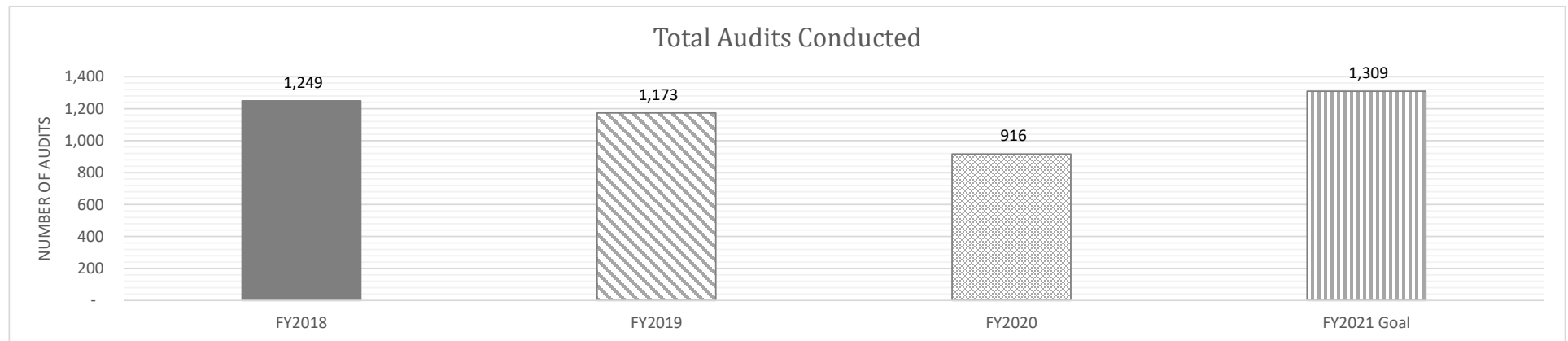
Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

1b. What does this program do?

The **Field Compliance Bureau** assists and educates Missouri businesses in meeting their obligations by conducting audits of sales, consumer use, vendor use, employer withholding, corporate income, and tire and battery fee tax receipts and large sales and use tax refund claims submitted by Missouri sellers and purchasers. The Nexus section assists and educates Missouri customers by searching out delinquent customers and helping them become compliant. The Electronic Services section helps the Taxation Division by completing reports, data requests, system access requests, and providing system administration along with development support for several DOR systems and interfaces.

2a. Provide an activity measure(s) for the program.

i. Audits - Volume of Audits Conducted



PROGRAM DESCRIPTION

Department of Revenue

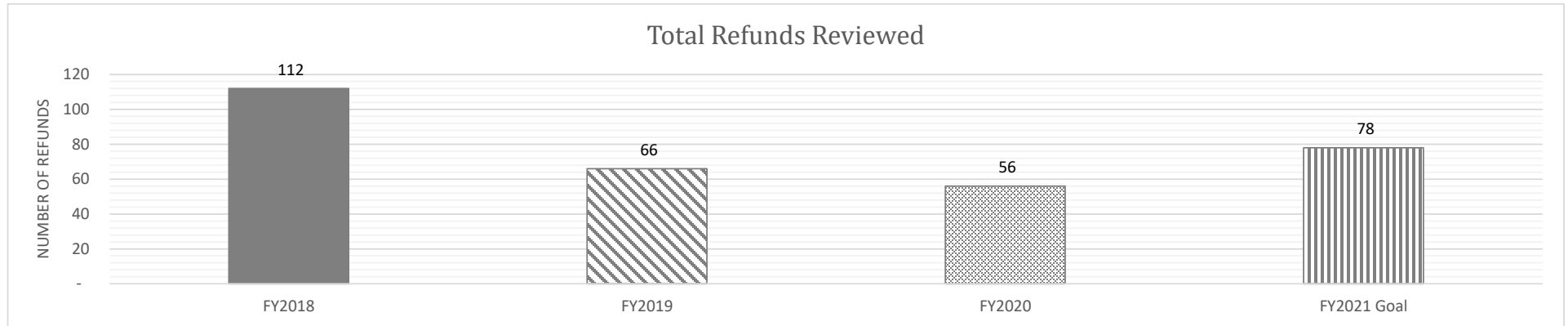
HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

ii. Refunds - Volume of Refunds Reviewed



We review refund claims for audited periods and claims that exceed \$250,000. The number of refunds reviewed is driven by the number of refund claims we receive.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

iii. Nexus - Number of 1st Letters Mailed

Beginning in FY20, the Field Compliance Bureau includes the Nexus Unit. Nexus contacts businesses with Missouri activity who are not filing applicable taxes to help bring them into compliance. The section also oversees our Voluntary Disclosure Program, which allows businesses with Missouri activity to report taxes due voluntarily. One of the ways Nexus measures activity is based on the number of initial letters mailed in each program. An initial letter is our first outreach to customers who many not have paid all of their taxes owed.



*Nexus programs were not run in FY19 due to our modernization of the Enterprise Data Warehouse (EDW), which houses the data used to operate Nexus programs. After the updates, each Nexus program has to be rewritten to pull information from the correct areas. As of 1/26/2021, 11,250 letters have been mailed for Nexus programs in FY21

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

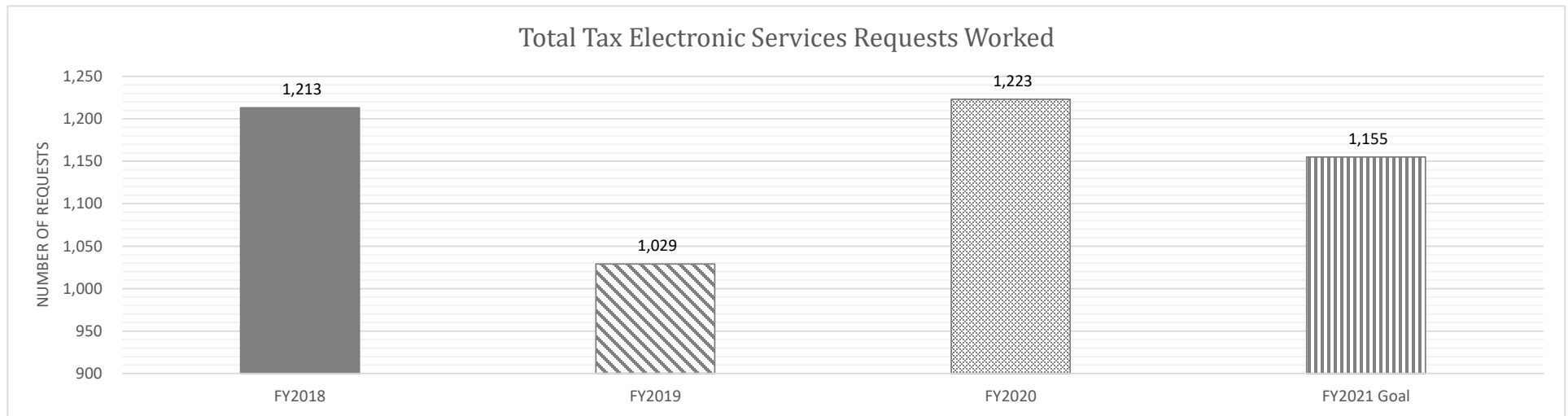
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

iv. Tax Electronic Services - Volume of Requests Worked

Beginning in FY20, the Field Compliance Bureau includes the Taxation Electronic Services Team. This group works data requests from the rest of the Department. These data requests are very specific to Taxation and can include: identifying the number of tax returns that meet a specific set of criteria, identifying the number of taxpayers in a certain deduction, identifying the number of returns affected by a specific issue, as well as requests for new reports or scheduled reports from Revenue Premier. This group also works security tickets for accessing specific reports or functions in Revenue Premier. The goal is set based on the average worked the previous years, as the requests are often expanding and changing based on the needs of the Division.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

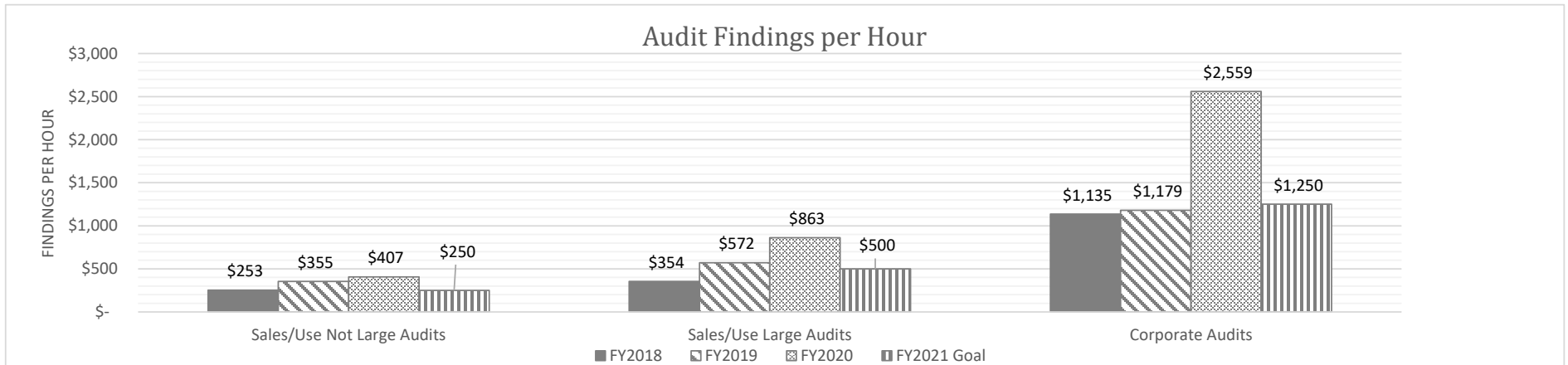
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Audits - Findings per Hour

The Field Compliance Bureau strives to educate taxpayers on their business tax obligations and bring businesses into compliance. Our Audit Findings per Hour provide a measure of program quality by ensuring we are selecting the right businesses for audit. In FY20 we turned in 6 corporate audits with findings over \$1 million (compared to 4 in FY18 and 3 in FY19). One of the 6 had findings of more than \$5.5 million and another had findings of over \$10.3 million. The hours spent on these two very large audits were no more than spent on audits in previous years with less findings, which resulted in higher than usual findings per hour.



PROGRAM DESCRIPTION

Department of Revenue

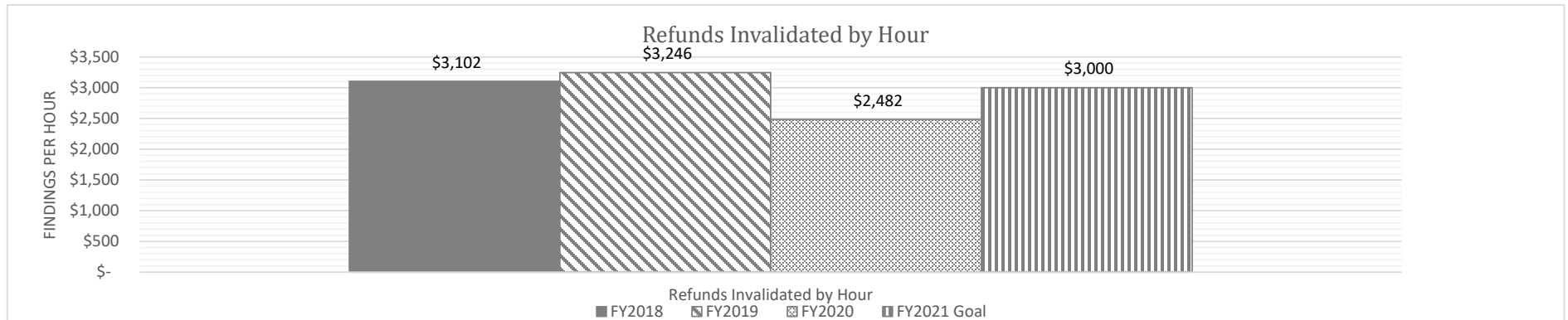
HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

ii. Refunds - Refunds Invalidated by Hour

The Field Compliance Bureau validates certain refund claims including businesses recently audited as well as refund claims > \$250,000. The Refunds Invalidated by Hour provides a return on investment quality measure for our time spent conducting these reviews.



iii. Nexus - Ratio of Leads Resulting in Collections

Beginning in FY 2021, Nexus will begin tracking the number of leads that resulted in collections. This will allow the Field Compliance Bureau the ability to measure the quality of Nexus lead programs.

iv. Tax Electronic Services - Types and Areas of Data Requests Received

Beginning in FY 2021, TES will begin tracking the area and types of requests received. This will allow the Field Compliance Bureau the ability to measure the quality of data requests.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

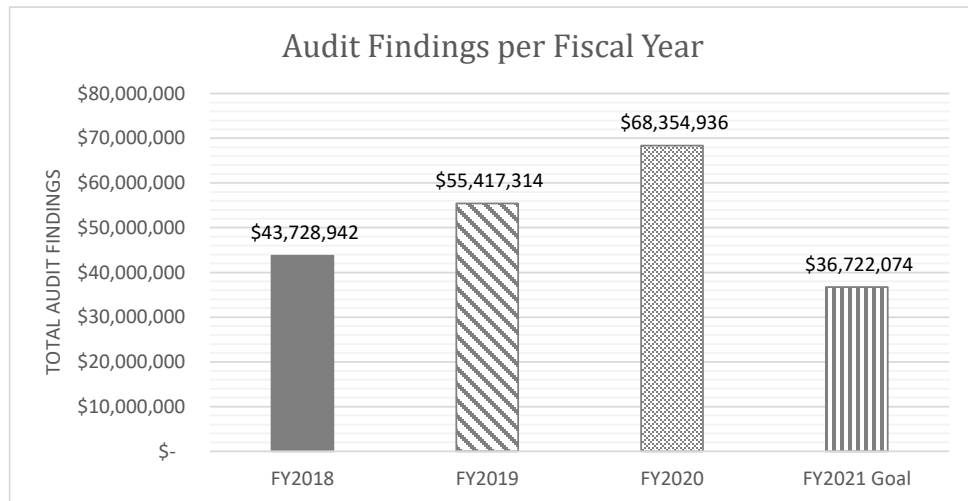
2c. Provide a measure(s) of the program's impact.

i. Audits - Findings per Year

The Field Compliance Bureau identifies unreported tax revenues that would have otherwise gone undetected. The Field Compliance Bureau also audits certain refund claims to identify erroneous refunds that may have been otherwise approved and paid. These activities generate revenue for the state.

FY20 findings are higher due to a number of unexpected extraordinary large audit results.

Audit services were briefly suspended for the last 3 months of FY20 due to the COVID-19 pandemic. This directly impacts FY21 audit findings. Many customers of audit services continue to be impacted by the pandemic during FY21.



PROGRAM DESCRIPTION

Department of Revenue

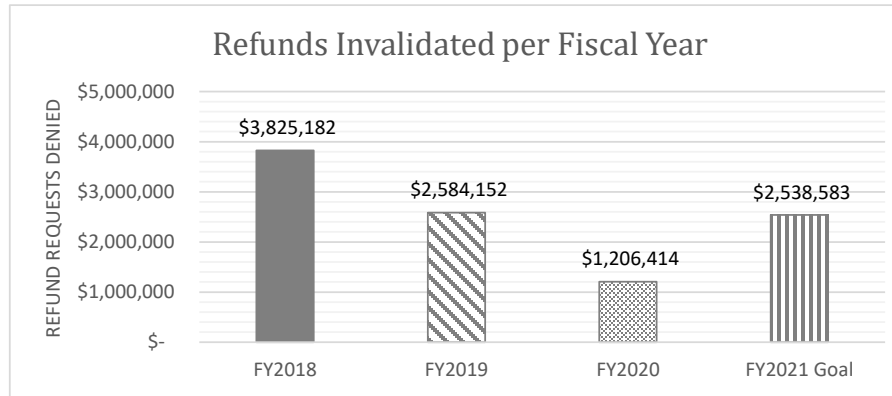
HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

ii. Refunds - Dollars of Refunds Invalidated per Year

FCB does not control the number or dollar amount of refunds that are received--this is dependent upon the claims received from customers. The downward trend in refund reviews is attributed to fewer claims being routed to audit for review.



PROGRAM DESCRIPTION

Department of Revenue

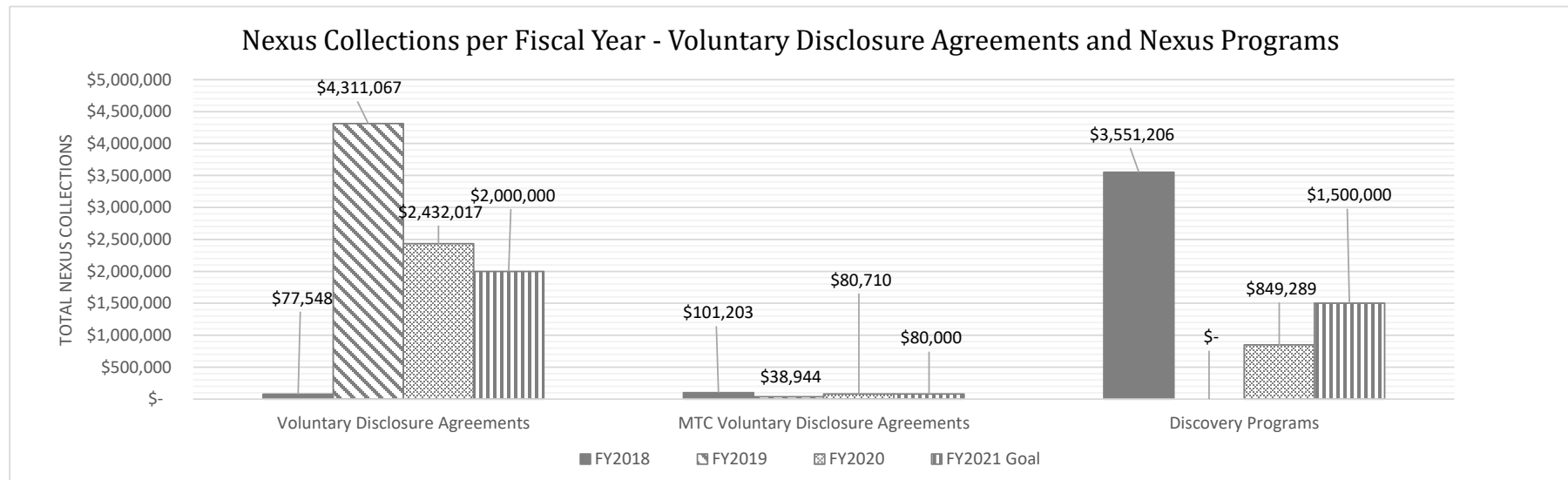
HB Section(s): 4.01

Program Name: **Field Compliance Bureau**

Program is found in the following core budget(s): **Taxation**

iii. Nexus - Collections per Year

The Nexus Unit is responsible for Administering Voluntary Disclosure Agreements (VDA) and various Nexus programs.



*Nexus programs were not run in FY19 due to modernization of our interface with the Enterprise Data Warehouse (EDW). Revenue that would have been collected during that time will be deferred until these programs are rewritten. Once all programs are rewritten the plan is to request tax years back 5 years. We plan to do 2 years at a time for each discovery program refresh.

* MTC Voluntary Disclosure Agreements are low due to reporting errors in SSRS & missing data for multiple programs. Corrections were made to provide more accurate reporting in future fiscal years.

PROGRAM DESCRIPTION

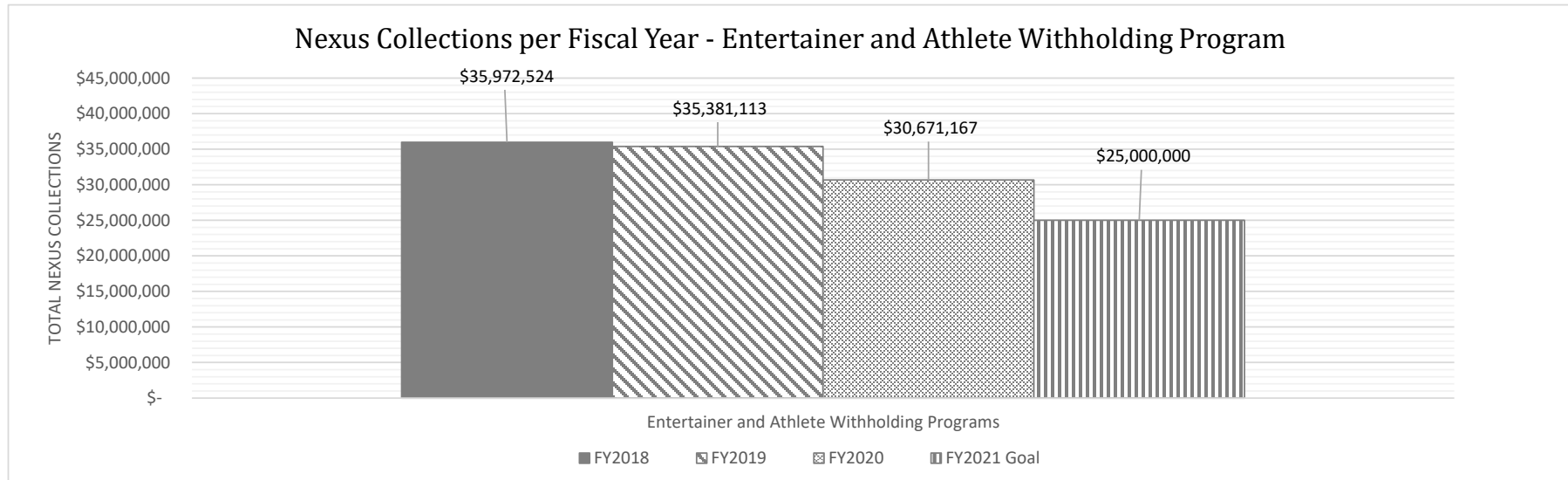
Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

The Nexus Unit is also responsible for Administering the entertainer and athlete withholding program.



iv. Tax Electronic Services - Impact of Requests

TES assists all areas of Taxation by fulfilling data, report and system access requests. This data requests and reports are used by the various areas of Taxation to improve their processes, see impact of system issues, or use for planning purposes.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

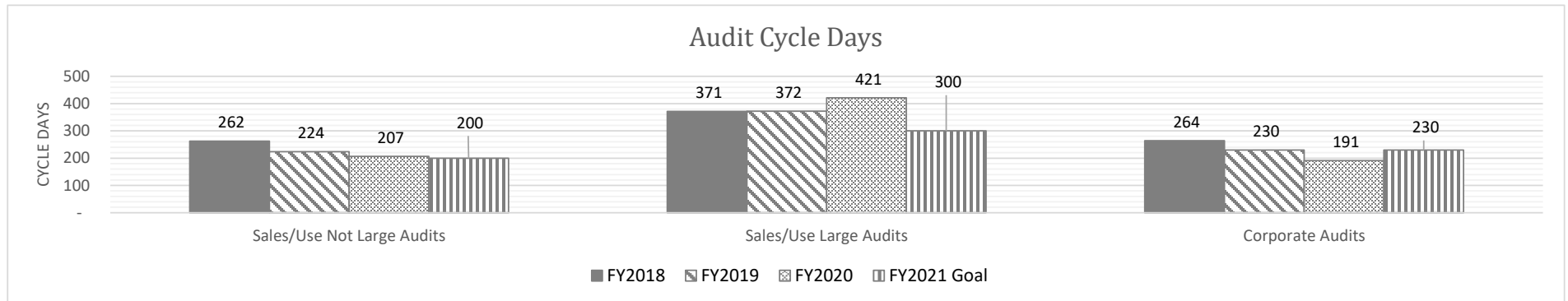
Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

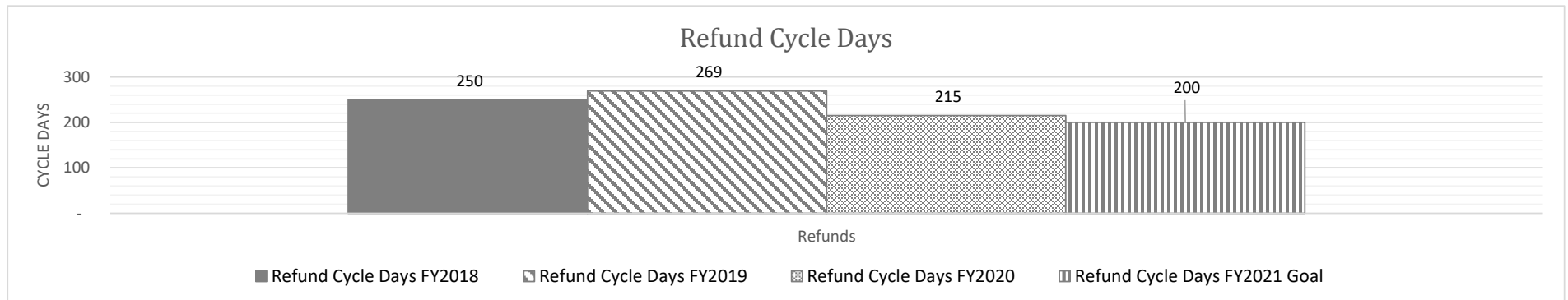
2d. Provide a measure(s) of the program's efficiency.

i. Audits - Cycle Days from Open to Close

Measuring our efficiency with our Audit Cycle Days ensures Citizen Focus, as we are working to reduce the number of days the audit impacts their business operations.



ii. Refunds - Cycle Days from Open to Close



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Field Compliance Bureau

Program is found in the following core budget(s): Taxation

iii. Nexus - Production Goals

For FY 2021, Nexus will begin tracking performance related to efficiency in several areas, noted below:

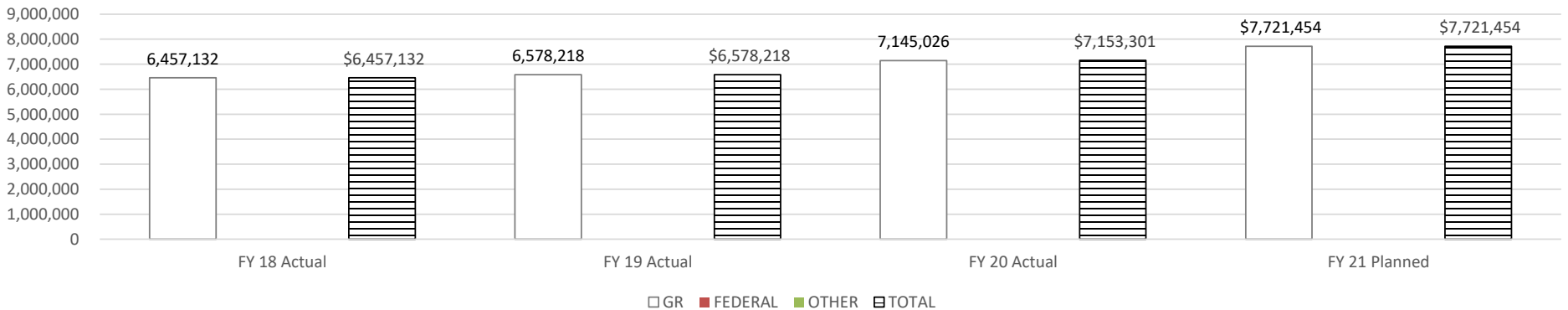
Metric	Efficiency Standard
Logging in Mail	20 per Hour
Return Mail	10 per Hour
Correspondence / E-Mails	8 per Hour
Sales / Vendor's / Consumer's Tax Calcs	55 per Day / 7.33 per Hour
Aircraft Assessments	30 per Day / 4 per Hour
1099k Tax Calcs	30 per Day / 4 per Hour
Withholding Tax Calcs	50 per Day / 6.67 per Hour
Corporate Tax Calcs	30 per Day / 4 per Hour

iv. Tax Electronic Services - Request Cycle Time

For FY 2021, TES will begin tracking turnaround time for all requests, tickets, and bugs.

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)

Program Expenditure History



PROGRAM DESCRIPTION	
Department of Revenue	HB Section(s): 4.01
Program Name: Field Compliance Bureau	
Program is found in the following core budget(s): Taxation	
4. What are the sources of the "Other " funds? Not Applicable	
5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.) Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo.	
6. Are there federal matching requirements? If yes, please explain. No	
7. Is this a federally mandated program? If yes, please explain. No	

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

Embed Transformational Purpose; Focus on Service Culture; Partnerships; IT Roadmap

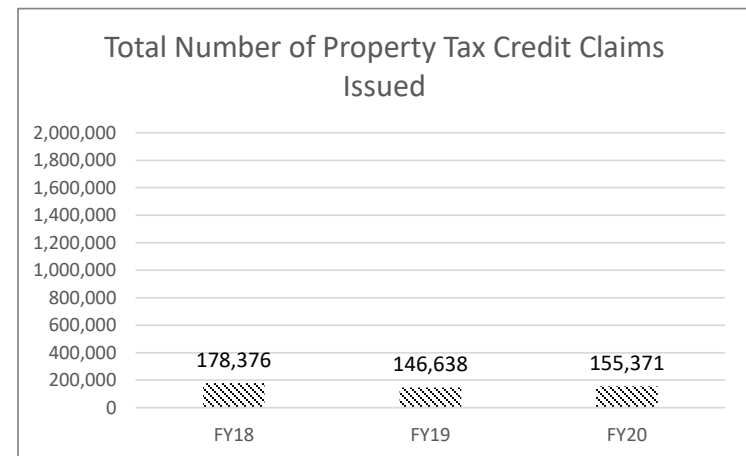
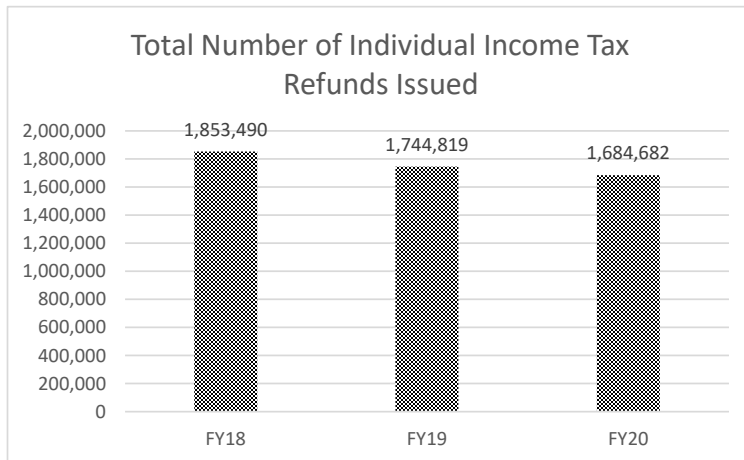
1b. What does this program do?

The Income Tax Bureau administers income tax laws to prevent fraud and inaccurate refunds by issuing refunds and manually reviewing returns for individual income tax, corporate income tax, fiduciary tax, partnership tax and property tax credit claims, issuing notices of adjustment and billings, responding to customer's correspondence, conducting debt offset programs and reviewing returns for fraud.

2a. Provide an activity measure(s) for the program.

i. Refunds - Volume Issued

The Income Tax Bureau is responsible for issuing refunds and claims to customers. The decrease in individual income tax refunds issued for FY20 is attributed to the extension of the individual income tax due date from April 15, 2020 to July 15, 2020.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

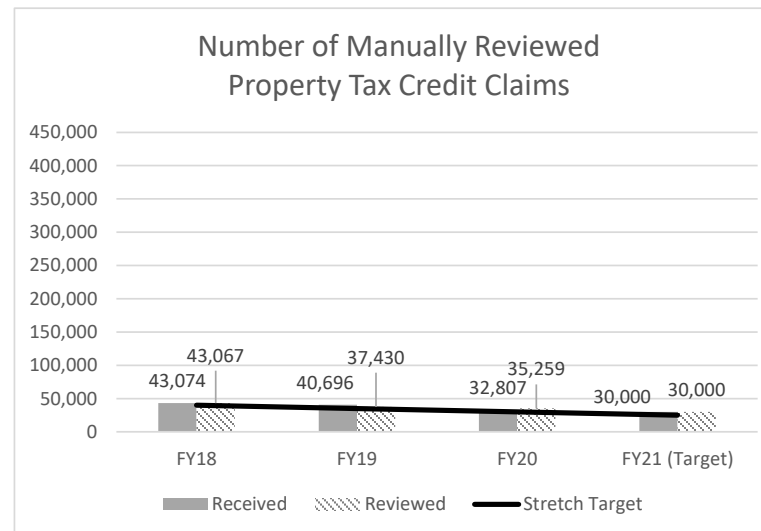
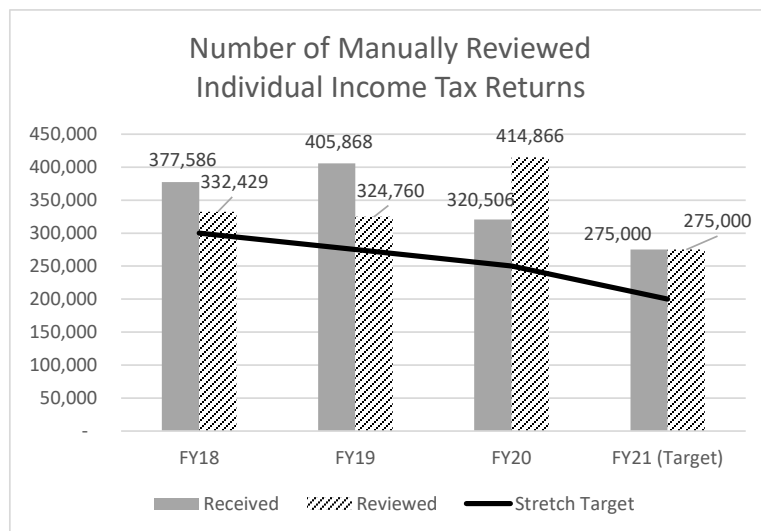
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

ii. Returns Manually Reviewed - Volume

The Division conducts a manual review of certain returns to ensure returns are calculated correctly and that customers provide proper support for their claims. In FY20, the Income Tax Bureau evaluated the effectiveness of our system edits and made changes that resulted in fewer returns being subject to manual review--the amount of manually reviewed returns received dropped from 405k in FY19 to 320k in FY20. The extension of the individual income tax due date from April 15, 2020 to July 15, 2020 also impacted this drop. The number of individual income tax returns reviewed in FY20 is higher than the amount reviewed due to the carryover of returns from FY19 and the bureau's revised cross education and staffing plans which increased staffing levels for critical functions with backlogs.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

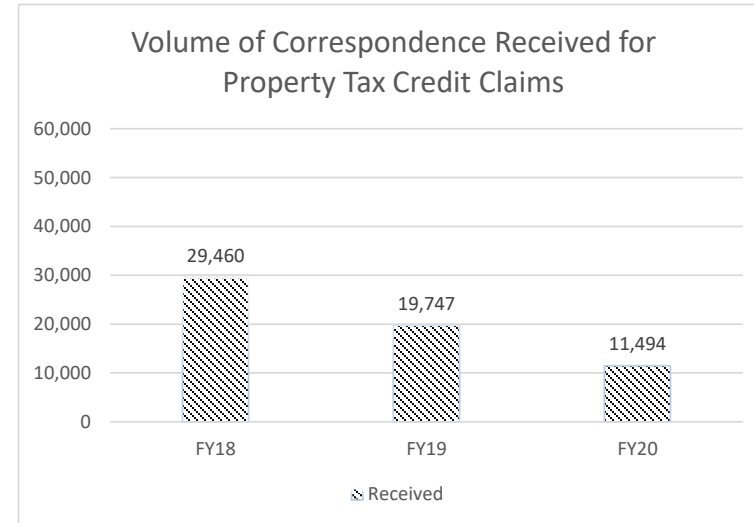
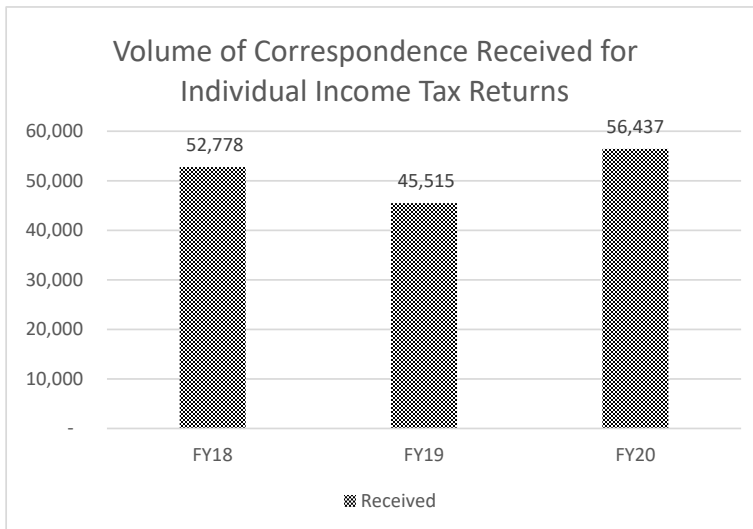
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

iii. Correspondence Received for Individual Income and Property Tax Credit Claims - Volume

The Income Tax Bureau sends outbound correspondence to customers whose accounts have been adjusted or whose accounts show a balance due owed to the Department. In FY20, the Division sent out 699,853 pieces of correspondence for individual income tax and property tax credits. The Income Tax Bureau also receives inbound correspondence and responds to inquiries regarding customers' individual income tax and property tax credit accounts. The FY20 increase in received correspondence is due to a carryover from FY19. The cross education and staffing plan created by the bureau has attributed to the success in decreasing the volume of correspondence at the end of FY20.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

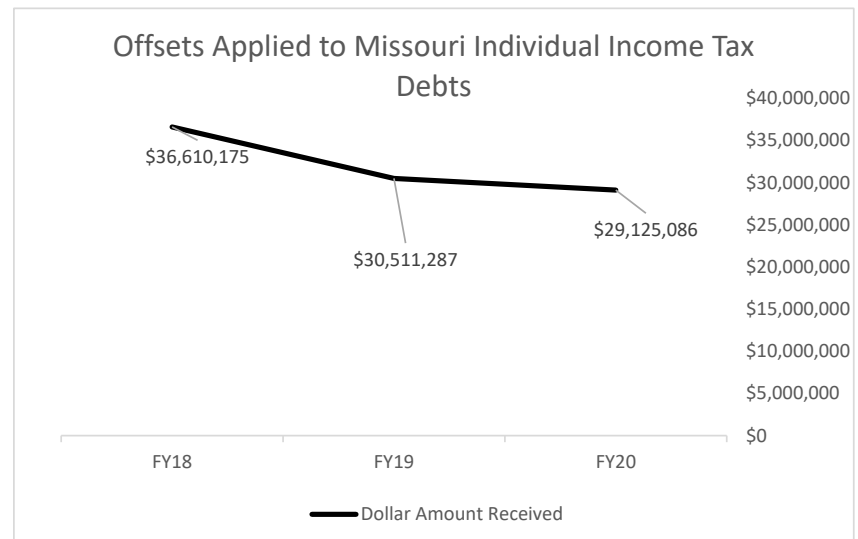
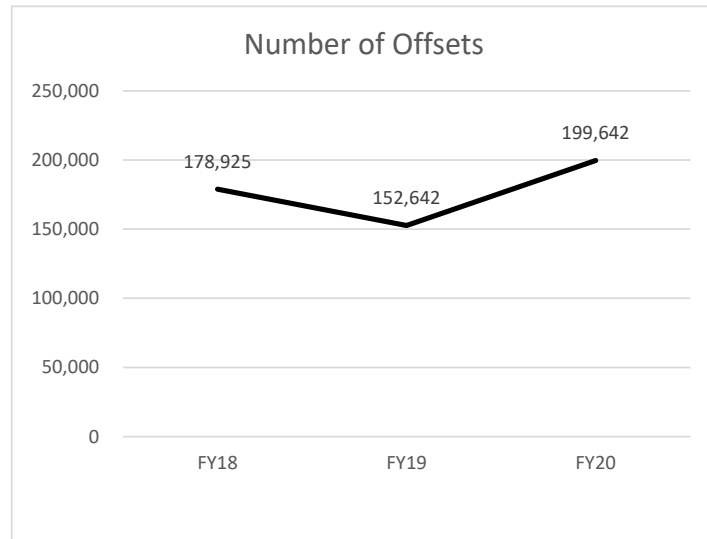
Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

iv. Income Tax Offsets - Volume

The Department has a reciprocal offset agreement with many other state agencies, colleges and housing authorities that allows us to offset individual income tax refunds if a customer has an existing debt with a partner agency, college or housing authority.

The Department has a reciprocal offset agreement with the Internal Revenue Service and Kansas Department of Revenue to receive offset money to apply to Missouri individual income tax debts. The dollar amount below also include any offsets that were a result of an internal offset.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

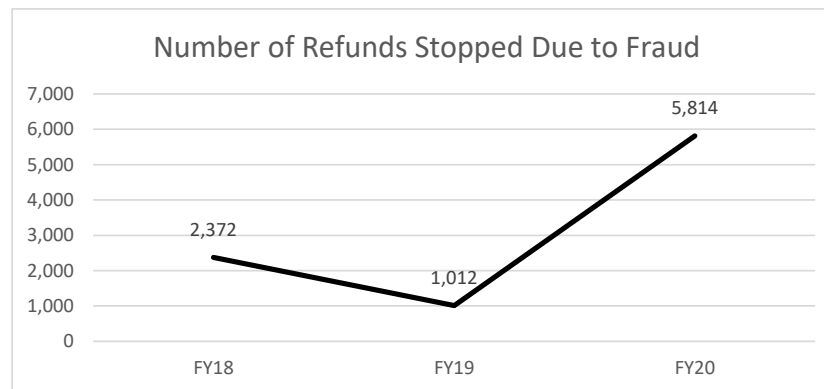
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

v. Refunds Stopped Due to Fraud - Volume

The Income Tax Bureau works with an external vendor to continually update a fraud analytics algorithm that identifies fraudulent returns. The algorithm is updated based on information found from our fraud team and other states sharing fraud patterns. A score is assigned to electronically filed returns. If the score exceeds the thresholds set, the return automatically will go to manual review. In FY20, the Department saw a spike in fraud patterns and continued to update the algorithm through our vendor.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

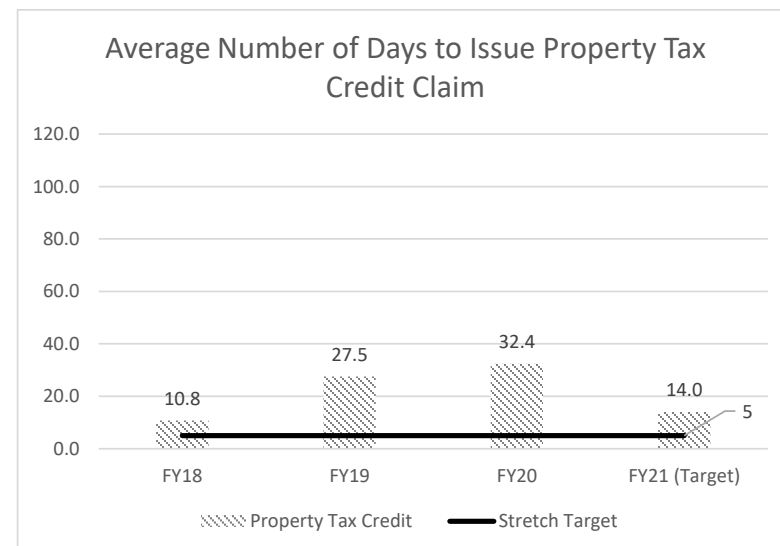
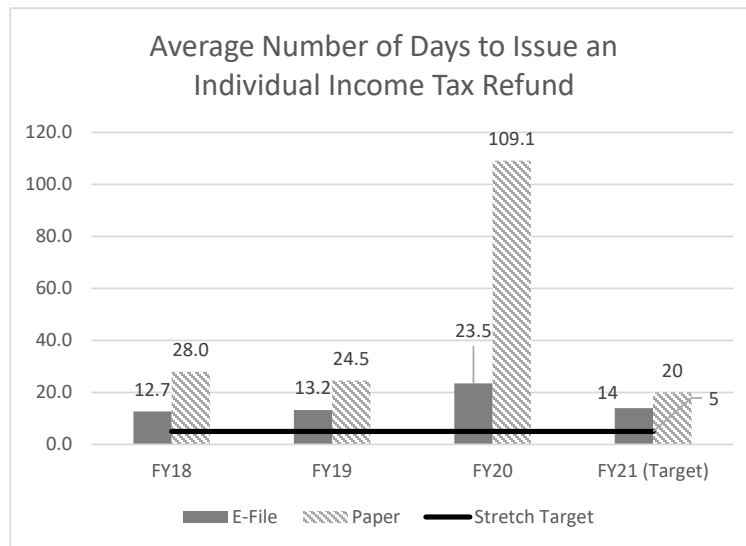
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2b. Provide a measure(s) of the program's quality.

i. Refunds - Average Number of Days to Issue

The graphs below show the average number of days to issue a refund. Individual income tax has been segmented out by e-filing and paper returns. Overall, 88% of customers file their individual income tax returns and property tax credit claims electronically; only 12% file by paper. This impacts the overall average which is approximately 34 days. The increase in days to issue a paper refunds in FY20 was due to certain functionality not being operational until FY20. As these issues were resolved, refunds were issued. In FY20, most refunds were held from late March to early May, due to cash flow uncertainty related to COVID-19. This increased the average days to issue for all refunds in this time.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

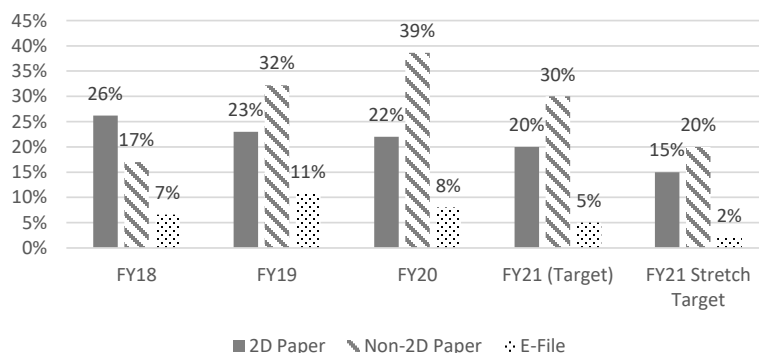
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

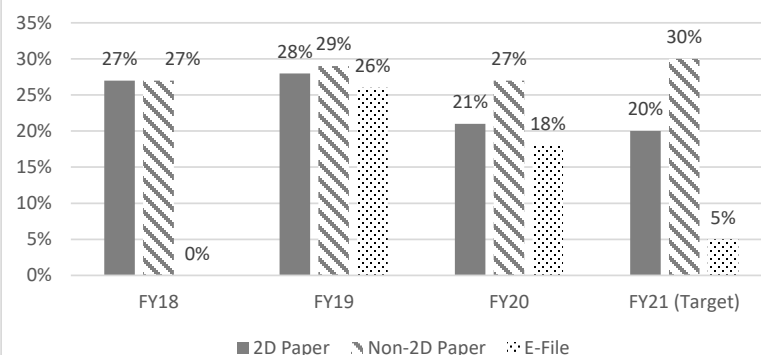
ii. Rate of Returns Going to Manual Review

Individual income tax returns are segmented below by filing type. 2D paper returns are scanned in the system by reading a barcode on the paper return. Non-2D paper returns have no barcode and must be keyed into the system. Non-2D barcode paper returns have a much higher manual review rate than 2D or electronic returns, as data entry errors also cause manual review. Overall, the Department receives 88 percent of individual income tax returns electronically. The number of paper returns received continues to decrease annually as a proportion of total returns received.

Rate of Individual Income Tax Returns Going to Manual Review



Rate of Property Tax Credit Claims Going to Manual Review



iii. Correspondence Received for Individual Income and Property Tax Credit Claims

The department does not currently track data for the quality of our correspondence processing. However, we will be implementing a survey feature in our email responses to taxpayers to rate their satisfaction of service with the department.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

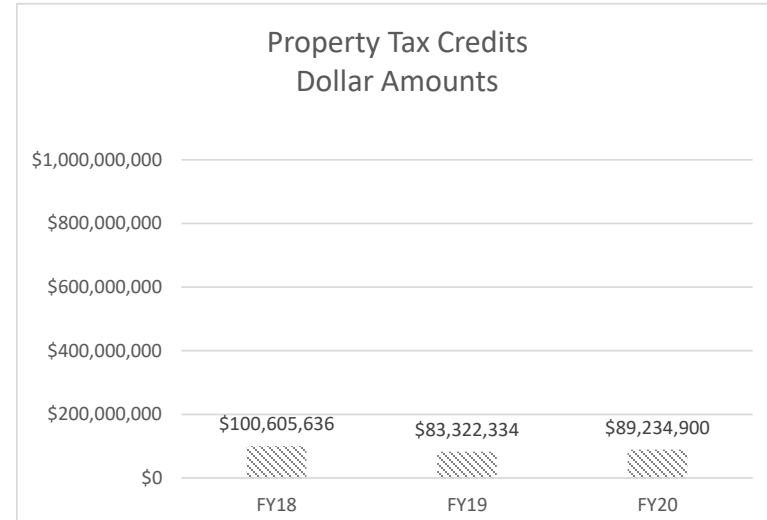
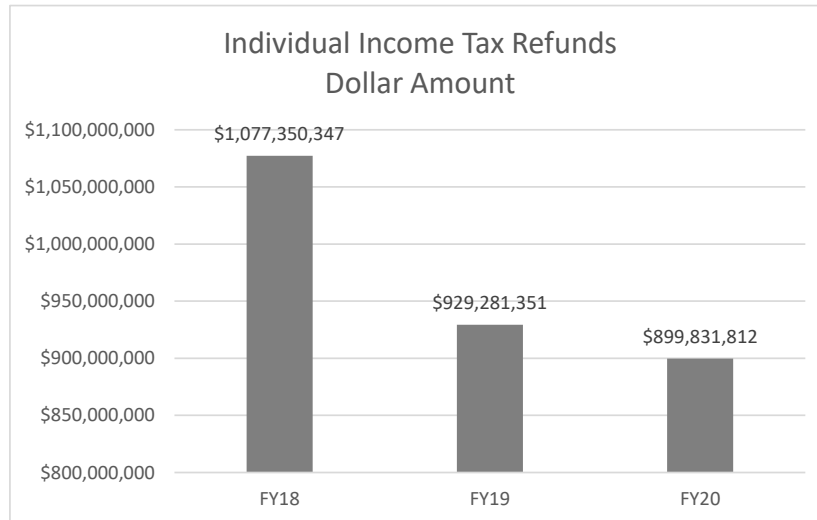
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

i. Refunds and Claims Issued - Total Dollar Amount

Below is the dollar amount in refunds and claims issued by fiscal year, which correlates to 2a above. The decrease in refunds issued for FY20 is attributed to the extension of the due date from April 15, 2020 to July 15, 2020. The decrease from FY18 to FY19 reflects changes to the withholding



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

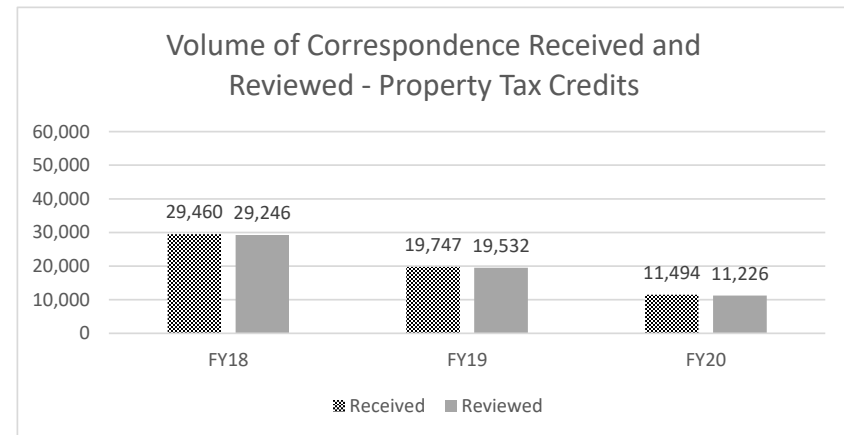
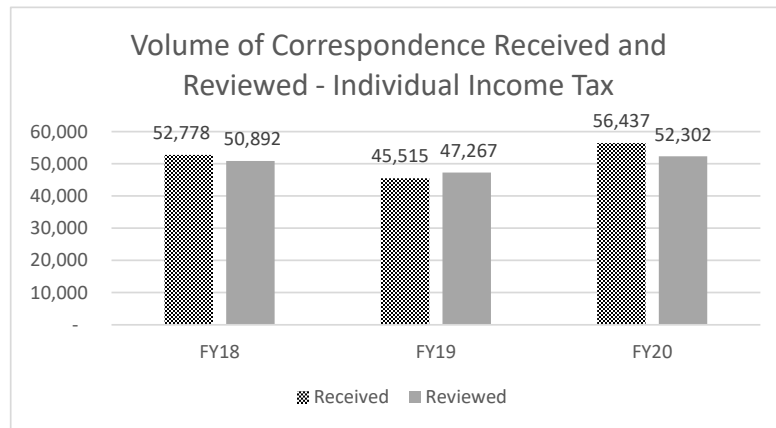
Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

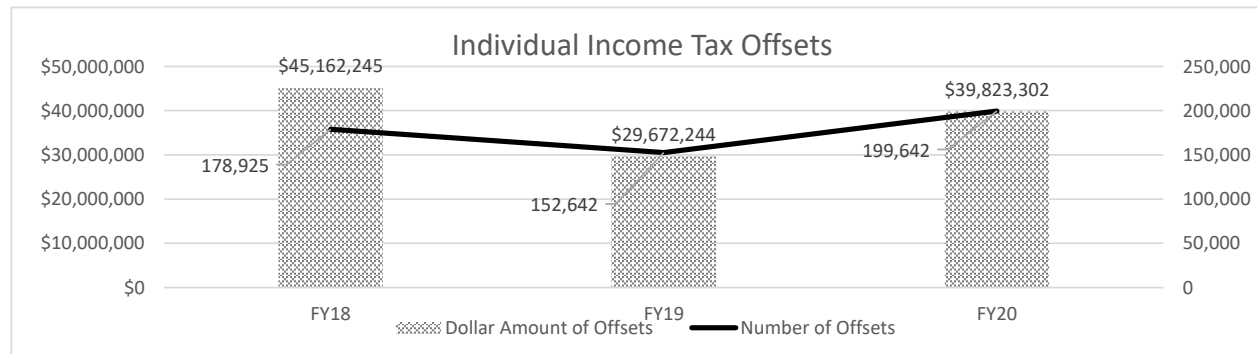
ii. Volume of Correspondence Reviewed for Individual Income and Property Tax Credit Claims

The Income Tax Bureau receives and responds to inquiries regarding customer's individual income tax and property tax credit accounts.



iii. Income Tax Offsets - Dollar Impact

The Department has a reciprocal offset agreement with many other state agencies, colleges, and housing authorities that allows us to offset individual income tax refunds if a customer has an existing debt with that partner agency, college or housing authority.



PROGRAM DESCRIPTION

Department of Revenue

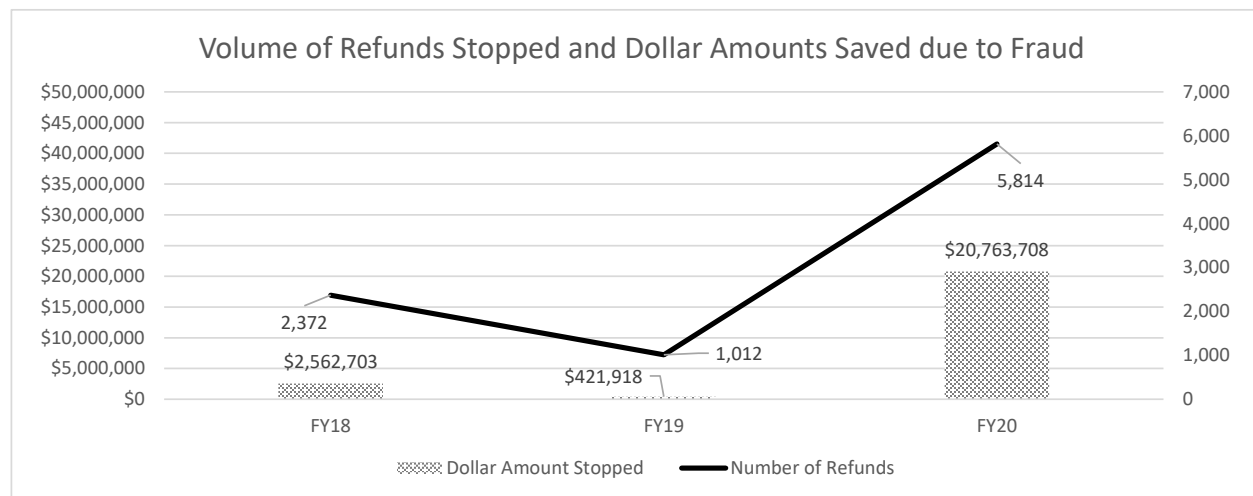
HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Refunds Stopped Due to Fraud - Volume and Dollar Amount

The Income Tax Bureau tracks the volume and dollar amount of refunds stopped due to fraudulent returns that were filed with the Department. These refunds were identified as noted in 2.a.V.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

i. Issuing Individual Income Tax Refunds and Property Tax Credit Claims

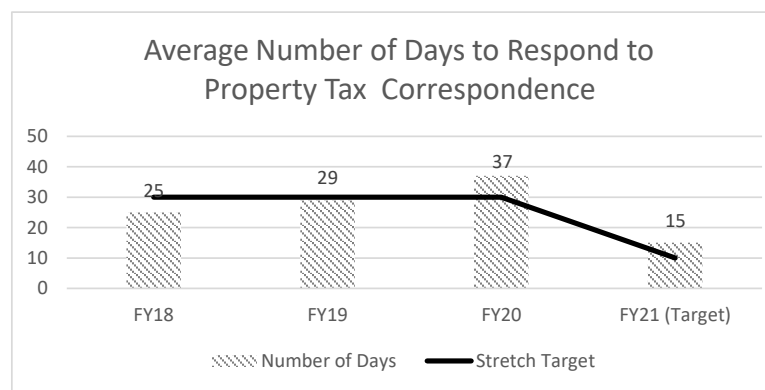
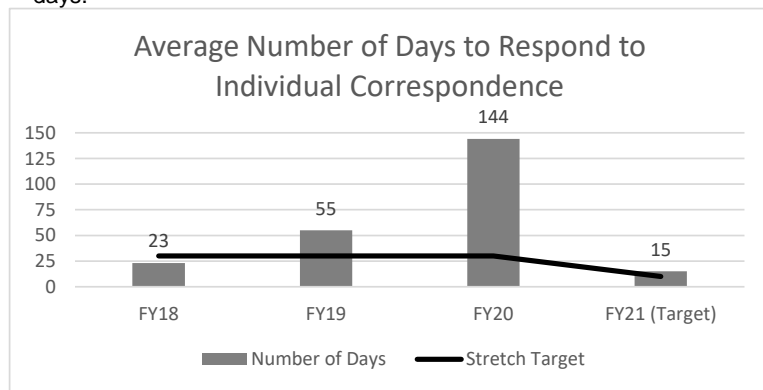
The Department worked diligently in FY20 to complete bug fixes and construct detailed staffing plans to lower our average days to issue a refund to the taxpayers. These efforts will continue into FY21. We will also be able to use high-speed scanners to input 2D barcode returns into the system, rather than relying on hand scanners as we did in FY20 and prior years. The improvement and efficiency of this work completed is projected to lower the days to issue a refund in FY21.

ii. Manually Review Individual Income Returns and Property Tax Credit Claims

As stated in 2.a.ii., the Department evaluated all of our system edits to ensure the system edits in place were effective. Efficiencies were made to our system edits in FY20 that resulted in fewer returns and claims being manually reviewed for taxpayers that completed their return accurately.

iii. Individual Income and Property Tax Credit Correspondence - Average Number of Days to Respond

In FY19, the Department went operational with the individual income tax component of its new Integrated Tax System. The increase in days to respond in FY19 and FY20 was due to certain functionality not being operational until late FY20, prioritization of manual review of returns and prioritization of bug fixes. As these issues were resolved, we addressed pending correspondence. As of January 12, 2021, the number of days to respond to individual income tax correspondence is 19 days and the number of days to respond to property tax credit claim correspondence is 10 days.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

iv. Income Tax Offsets

The Department worked throughout FY20 to fix any outstanding bugs for the offset program and to eliminate manual intervention. Efficiencies were made with reports and application of payments. All reports are now electronic and payments received for individual income tax debts are automatically applied to these debts without a manual review.

v. Refunds Stopped Due to Fraud

The Department works with our vendor that updates the algorithm on a daily basis or as needed based on patterns identified with the sources used. With the availability to update these algorithms, our fraud program has been successful in stopping refunds as showing in 2c.iii.

2d. Provide a measure(s) of the program's efficiency.

Professional Licensee/State Employee Notifications/Compliant Customers by Agency Notification

In FY20, the decrease in the number of notifications decreased to zero due to this function not being operational. All are operational for FY21.

	FY18	FY18	FY19	FY19	FY20	FY20
State Employees	4,148	97%	3,888	61%	0	0%
Professional Registration	4,154	63%	206	38%	0	0%
Insurance	171	26%	14	50%	0	0%
Nursing Home Administrators	38	29%	0	0%	0	0%
Attorneys	0	0%	0	0%	0	0%

PROGRAM DESCRIPTION

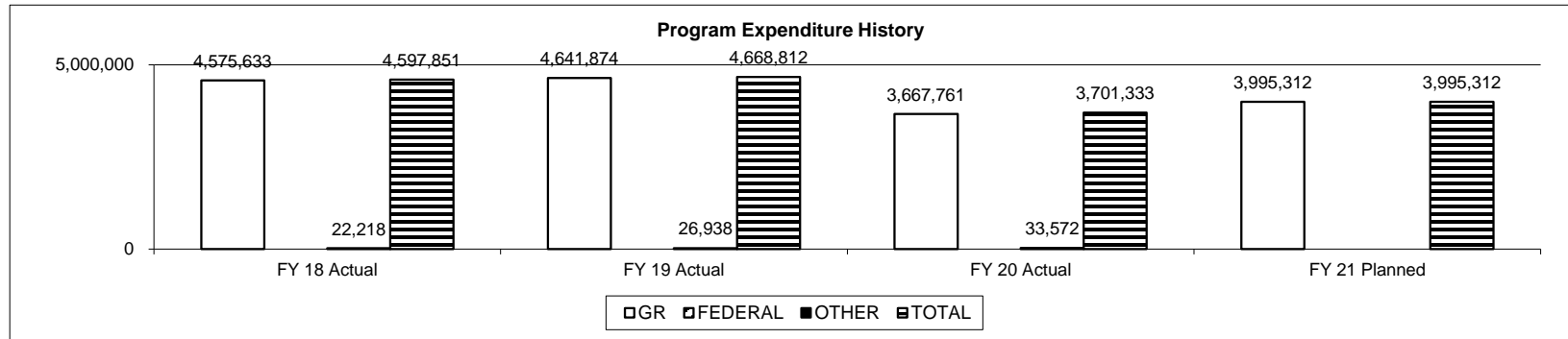
Department of Revenue

HB Section(s): 4.01

Program Name - Income Tax Bureau

Program is found in the following core budget(s): Taxation

8. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe



Fiscal years 2018 and 2019 contain costs associated with the Processing Bureau. The Processing Bureau was created in FY20.

9. What are the sources of the "Other " funds?

Conservation Commission Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department (0644)

10. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article, IV, Sections 12, 15, and 22 and Chapters 32, 134, 143, 143, 144, and 147 RSMo

11. Are there federal matching requirements? If yes, please explain.

No

12. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

1a. What strategic priority does this program address?

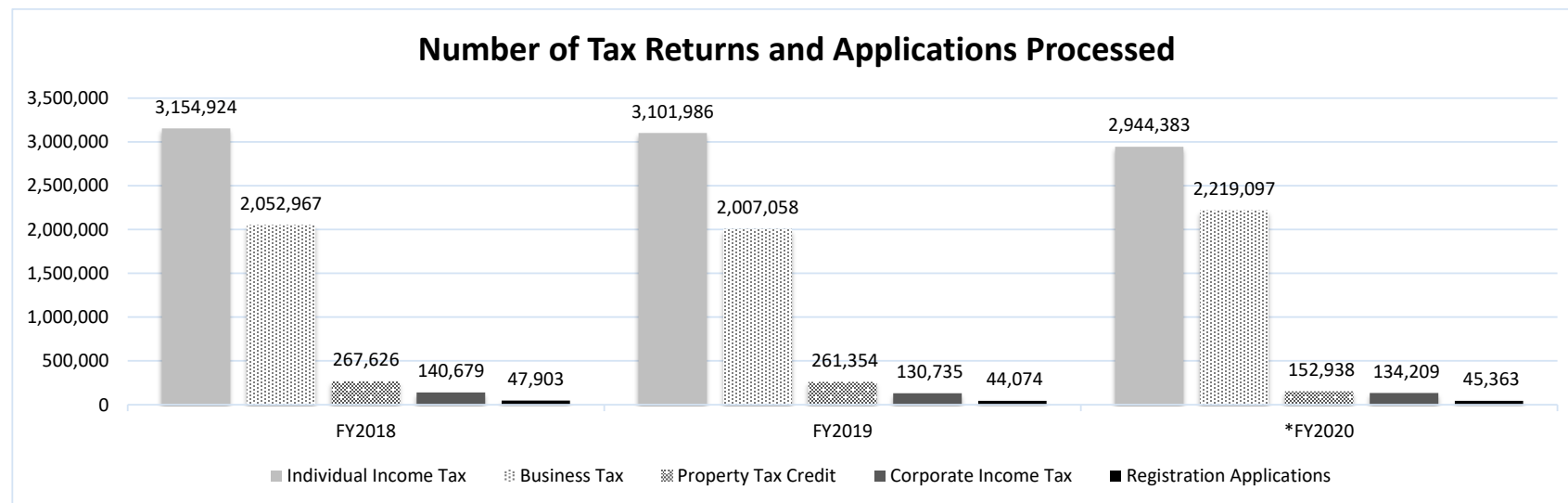
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The **Processing Bureau** processes returns and payments for Individual Income Tax, Corporate Income Tax, Property Tax Credit claims, Sales/Use Tax, Employer Withholding Tax, Insurance Tax, Financial Institution Tax, Tire and Lead-Acid Battery Fees and New Business Registrations. To give every customer the best experience every time, the bureau is establishing partnerships with return preparers to improve return processing, educating customers on efficient filings methods, and improving our internal processing methods.

2a. Provide an activity measure(s) for the program.

1) Number of Tax Returns Processed



Note: Business Tax Returns includes the following returns: Sales, Use, Employer Withholding, Insurance, Financial Institution Tax and Tire and Lead-Acid Battery Fees

*Income Tax and Property Tax Credit Returns were impacted by the COVID-19 July 15, 2020 extended due date.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

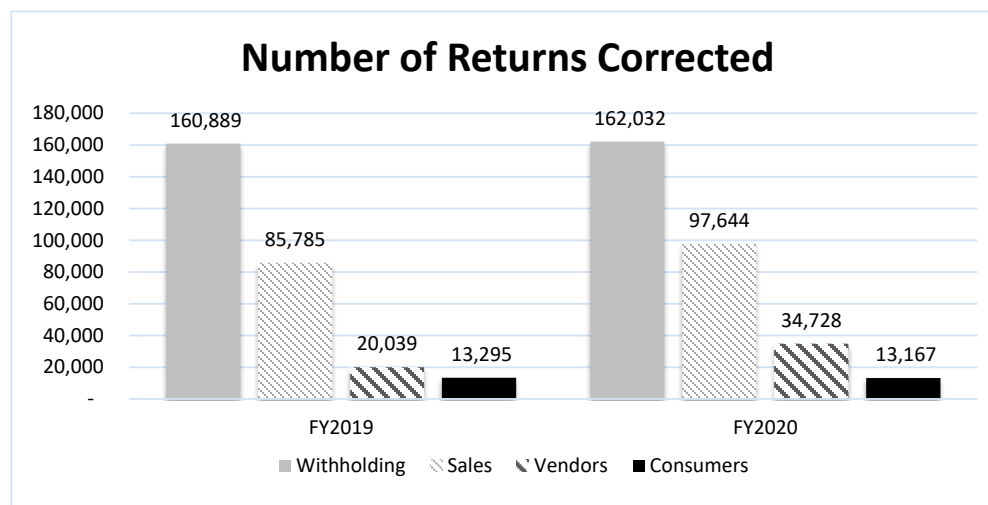
Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

2) Number of Sales / Use / Withholding Returns Corrected

The Processing Bureau reviews and corrects returns that have been flagged by the system for having errors, such as missing information, taxpayer calculation mistakes, and incorrect jurisdiction or site codes. By correcting these errors, the taxpayer's return is able to be processed with accurate rates and figures.

FY20 saw an increase in the number of sales, use and withholding returns corrected because we implemented process improvements to reduce the number of return errors received on a return. Reducing the number of errors increases the number of returns processed on a daily basis. We also utilized data driven staffing plans to determine the staffing level required to process incoming return volumes. We used cross education to increase the number of employees educated to process return corrections.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

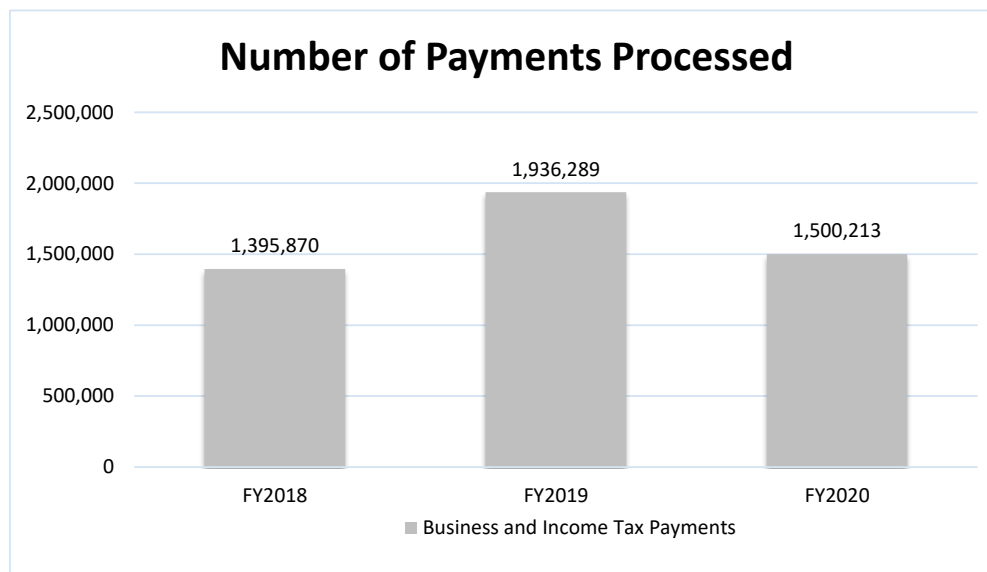
Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2a. Provide an activity measure(s) for the program (cont).

3) Number of Business and Income Tax Payment processed

The Processing Bureau receives customer payments for estimated tax payments, return payments and billing payments. Payments submitted without a processing voucher require department manual review to determine to which tax year the payment should be applied and creation of a payment processing voucher. On average, 15 percent of payments received require payment voucher creation. In FY21, the bureau will work with our third party payment vendor to utilize check scanners to process payments electronically. This will reduce employee man hours and the number of paper vouchers created in the bureau.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

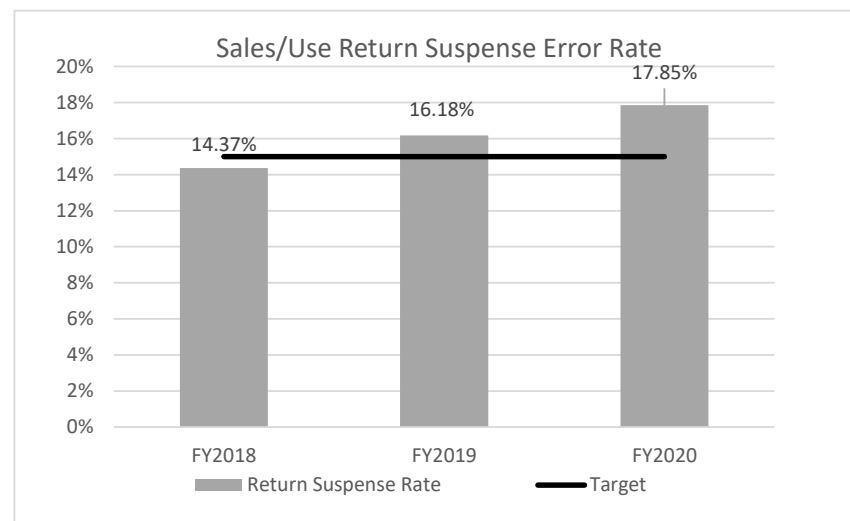
2b. Provide a measure(s) of the program's quality.

Sales/Use Suspense Error Rate

Since 2017, there has been an increase in the suspense error rate, the rate at which returns go to error, due to: missing information, taxpayer calculation mistakes, and incorrect jurisdiction or site codes listed. Sales/Use taxes were incorporated into our new integrated tax system in the beginning of FY 2018, which resulted in many processes and form changes.

We found efficiencies by eliminating pre-editing or manually providing missing data before processing into the tax system. We found that spending less time completing pre-edit resulted in an increase in productivity overall, because editing by hand took longer than editing in the system. Less employee time on pre-edit leads to returns entering the tax system timely and results in a higher percentage of errors reviewed once the return is in the system.

Additionally, the Processing Bureau implemented several system enhancements in late FY20 that led to a reduction in exceptions in our targeted returns (see table on right). The Processing Bureau will decrease the number of return errors in FY 2021 by continuing to educate taxpayers, aggressively promoting electronic filing options and enhancing additional identified system capabilities.



Timeframe	Exceptions Received on Sales / Use Returns
July – December 2019	1,793,136
January – June 2020	1,270,301
July – December 2020	511,964

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2c. Provide a measure(s) of the program's impact.

The below illustrates the accounts representing state & non-state fund that are included in our daily deposits:

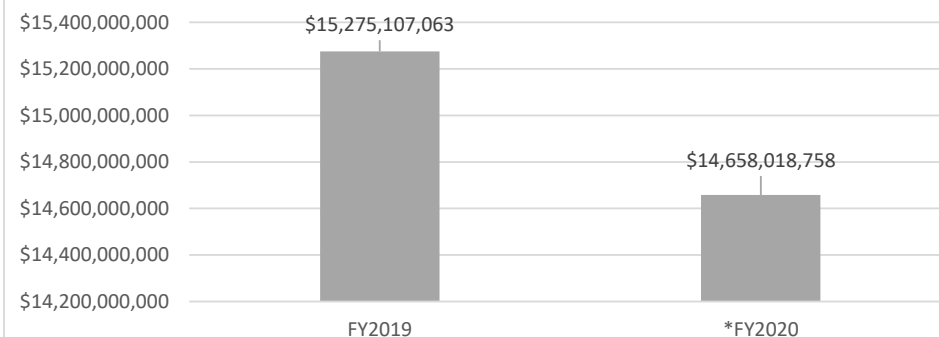
State Accounts

Corporate Tax
Franchise Tax
Withholding Tax
Individual Tax
Fiduciary Tax
Tire/Battery Tax
Insurance
Captive
Premium
Surplus Lines
Worker's Comp
Credit Annual Report Penalty

Non-State Accounts

Insurance
County Stock
Financial Institutions
Sales
Bankruptcy Clearing
Bank Holding
Compliance Clearing
Splits
HB 1456 (MO 911 Trust Fund)

Amount Deposited into State and Non-State Funds



*Deposits were impacted by the COVID-19 July 15, 2020 extended due date for Individual, Corporate and Fiduciary tax returns and payments. From July 1 to August 12th we processed an additional \$871,237,646.47 in Corporate, Individual and Fiduciary payments.

PROGRAM DESCRIPTION

Department of Revenue

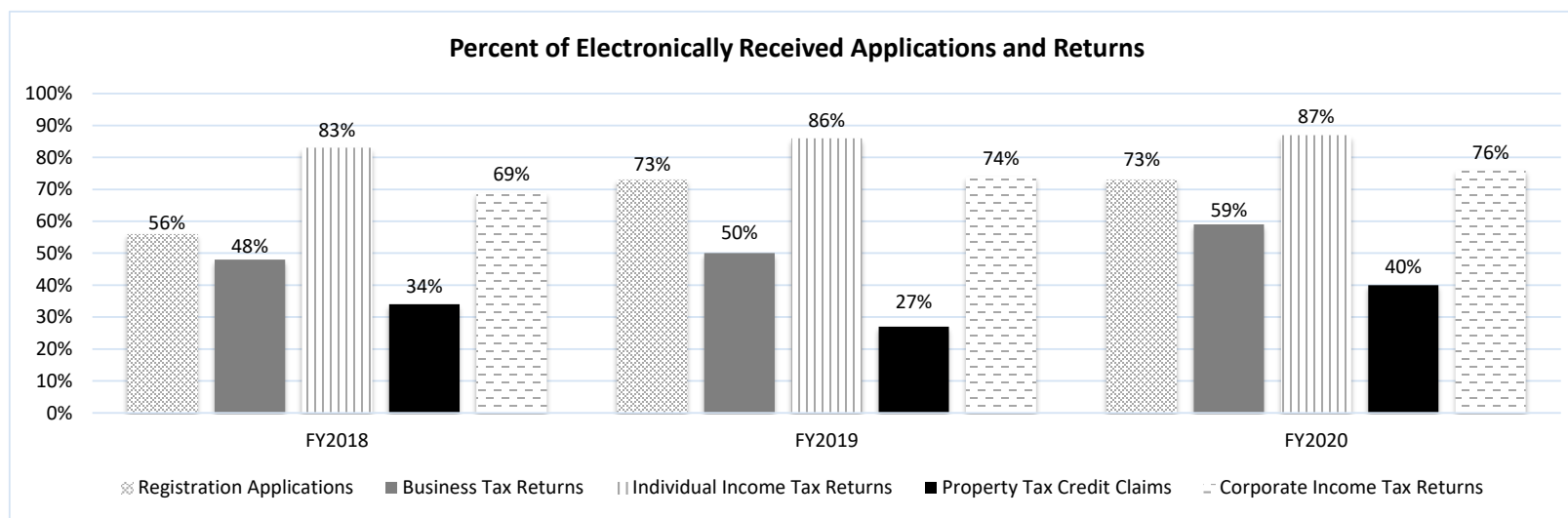
HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

2d. Provide a measure(s) of the program's efficiency.

Percentage of Returns and Applications Received Electronically



FY 2021 Targets: Percent of Electronically Received Applications and Returns

☒ Registration Applications	80%
■ Business Tax Returns	65%
Individual Income Tax Returns	90%
■ Property Tax Credit Claims	42%
- Corporate Income Tax Returns	80%

Processing returns electronically is faster than processing paper returns due to less manual intervention and a lower potential for errors. Businesses filing electronically can utilize a return that is prepopulated with their specific jurisdiction and site codes. The electronic return also auto-calculates and populates the return figures, resulting in fewer manual calculations and typographical errors.

PROGRAM DESCRIPTION

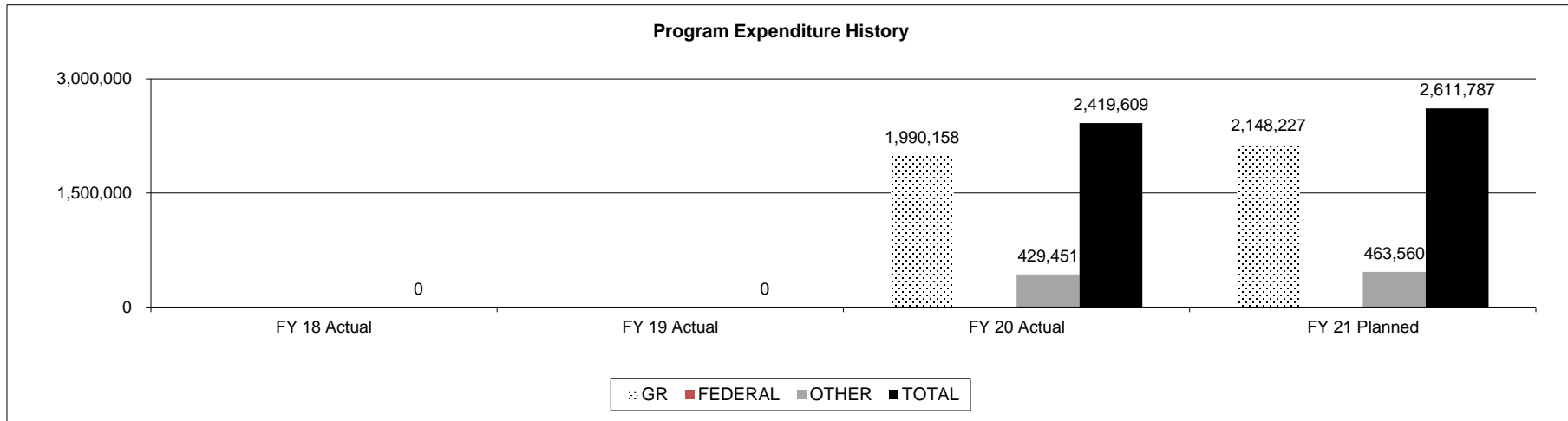
Department of Revenue

HB Section(s): 4.01

Program Name: Processing Bureau

Program is found in the following core budget(s): Taxation

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



The Tax Processing Bureau was created in FY20. Prior year expenditures were included in Business Tax, Income Tax, and Customer Assistance and Taxpayer Services bureaus.

4. What are the sources of the "Other " funds?

Conservation Fund (0609), Health Initiatives Fund (0275), Petroleum Inspection Fund (0662), Petroleum Storage Fund (0585), Highway Collections GR/State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15 and 22 and Chapters 32, 136, 142, 143, 144, and 147 RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	7,488,047	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
TOTAL - EE	7,488,047	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
TOTAL	7,488,047	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
GRAND TOTAL	\$7,488,047	0.00	\$7,500,000	0.00	\$7,500,000	0.00	\$7,500,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	86116C
Division - Taxation		
Core - Integrated Tax System	HB Section	4.01

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	7,500,000	0	0	7,500,000	EE	7,500,000	0	0	7,500,000
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	7,500,000	0	0	7,500,000	Total	7,500,000	0	0	7,500,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects approximately \$10 billion in general revenue and \$1 billion in highway-related revenue annually. The primary mechanism for the collection and distribution of funds collected by the Department is the integrated tax system.

The Department awarded the contract to implement the integrated tax system in February 2012 with staggered release dates for different tax types. The final release was deployed on August 8, 2020.

The Department used this core funding to pay vendor deliverables, state data center, and software/equipment costs associated with the integrated tax system. The Department requests continued funding of \$7.5 million for the following:

- * Development of an interface with outside collection agencies and prosecuting attorneys for the collection of bad debts;
- * Payment for Dynatrace software that identifies system defects; and
- * Ongoing system maintenance and operational support.

CORE DECISION ITEM

Department of Revenue	Budget Unit	86116C
Division - Taxation		
Core - Integrated Tax System	HB Section	4.01

In FY22, the Department will develop an interface with outside collection agencies and prosecuting attorneys for the collection of otherwise uncollectable debts owed the Department. The interface will allow our collection partners to have the most up-to-date information on DOR debtors while still protecting taxpayer confidentiality. The current interface used to support outside collection agencies and prosecuting attorneys will no longer be supported after 2022.

The Department will also make the last payment to use the Dynatrace software, which identifies performance defects in the integrated tax system. Dynatrace is responsible for much of the system's improvement in prior years.

The Department will incur approximately \$1.5 million in annual maintenance, support, and processing costs. The annual support and maintenance costs ensure that the Department receives the most recent system upgrades and performance fixes from the vendor to increase our efficiency.

More than 90 percent of the rules in Revenue Premier were customized to meet Missouri's unique taxing laws. Due to the complexity of the customized code, neither DOR nor ITSD are able to provide daily, ongoing operational support for the system. RSI, the vendor for Revenue Premier, employs skilled technicians who will be able to provide operational support for the integrated tax system. In FY22, we estimate that the operational support costs will total approximately \$2.7 million. However, the Department also incurred costs for Operational Support in FY21. These costs were included as part of the FY21 NDI that was denied. \$1,270,000 of the FY21 Operation Support costs are included in the FY22 request. In addition, the Department expects to pay OA-ITSD approximately \$1 million in State Data Center costs.

Revenue Premier Expenditures

	DynaTrace	Collections Interface	Software Maintenance	Operational Support	State Data Center	Total
FY22	\$104,000	\$926,000	\$1,500,000	\$3,970,000	\$1,000,000	\$7,500,000
FY23			\$1,575,000	\$2,835,000	\$1,000,000	\$5,410,000
FY24			\$1,653,750	\$2,976,750	\$1,000,000	\$5,630,500
	\$104,000	\$926,000	\$4,728,750	\$9,781,750	\$3,000,000	\$18,540,500

3. PROGRAM LISTING (list programs included in this core funding)

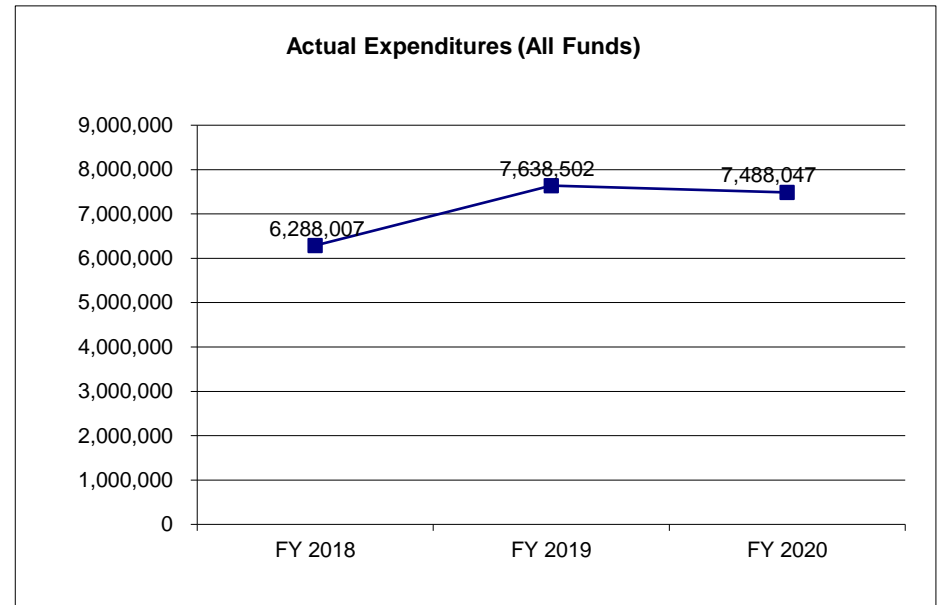
Integrated Tax

CORE DECISION ITEM

Department of Revenue	Budget Unit	86116C
Division - Taxation		
Core - Integrated Tax System	HB Section	4.01

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	13,000,000	8,000,000	7,500,000	7,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	13,000,000	8,000,000	7,500,000	7,500,000
Actual Expenditures (All Funds)	6,288,007	7,638,502	7,488,047	N/A
Unexpended (All Funds)	6,711,993	361,498	11,953	N/A
Unexpended, by Fund:				
General Revenue	6,711,993	361,498	11,953	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

INTEGRATED TAX SYSTEM

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	EE	0.00	7,500,000	0	0	7,500,000	
	Total	0.00	7,500,000	0	0	7,500,000	
DEPARTMENT CORE REQUEST	EE	0.00	7,500,000	0	0	7,500,000	
	Total	0.00	7,500,000	0	0	7,500,000	
GOVERNOR'S RECOMMENDED CORE	EE	0.00	7,500,000	0	0	7,500,000	
	Total	0.00	7,500,000	0	0	7,500,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	7,275,598	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
M&R SERVICES	210,920	0.00	0	0.00	0	0.00	0	0.00
COMPUTER EQUIPMENT	1,529	0.00	0	0.00	0	0.00	0	0.00
TOTAL - EE	7,488,047	0.00	7,500,000	0.00	7,500,000	0.00	7,500,000	0.00
GRAND TOTAL	\$7,488,047	0.00	\$7,500,000	0.00	\$7,500,000	0.00	\$7,500,000	0.00
GENERAL REVENUE	\$7,488,047	0.00	\$7,500,000	0.00	\$7,500,000	0.00	\$7,500,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

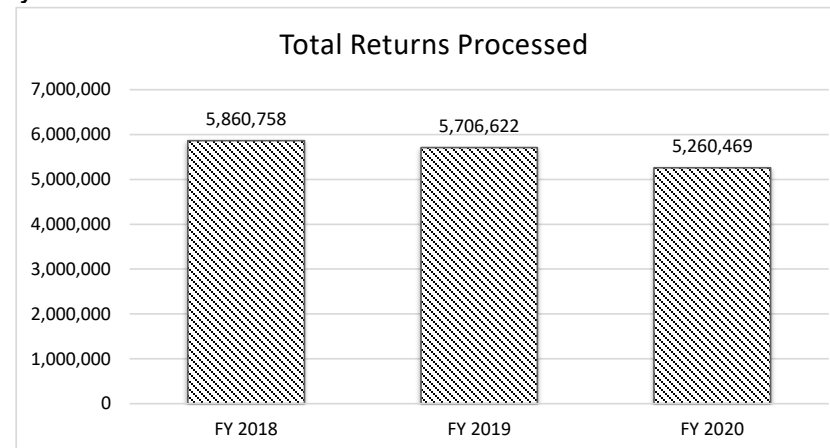
Program is found in the following core budget(s): Integrated Tax System

1a. What strategic priority does this program address?

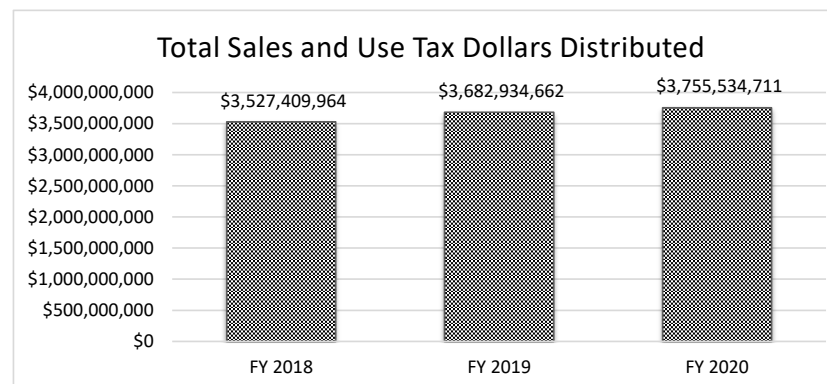
Embed Transformational Purpose; Focus on Service Culture; IT Roadmap

1b. What does this program do?

The **Integrated Tax System** enables the Missouri Department of Revenue to collect the following tax types: Tire and Battery, Sales, Use, Employer Withholding, Individual Income (including Property Tax Credits) and Corporate Income (as of August 8, 2020). These tax types comprise the majority of the state's collections for general revenue. In addition, the system allows businesses to register for sales and use tax collection and generates the necessary licenses and documents that businesses need to operate retail businesses in Missouri. Administrative functions include maintaining all financial and administrative activities for each taxpayer, generating notices, collections functions and creating the files needed to generate sales and use tax distributions to all local political subdivisions that have enacted a sales or use tax.

2a. Provide an activity measure(s) for the program.**i. Returns Processed in the Integrated Tax System**

Note: FY19 was the first year individual income tax returns and refunds were processed in the Integrated Tax System. FY18 Individual income return and refund data is provided as a benchmark, but were processed in the legacy system. FY20 return totals were down due to the extended individual income tax filing date.

ii. Sales / Use Tax Money Distributed to Local Jurisdictions through the Integrated Tax System

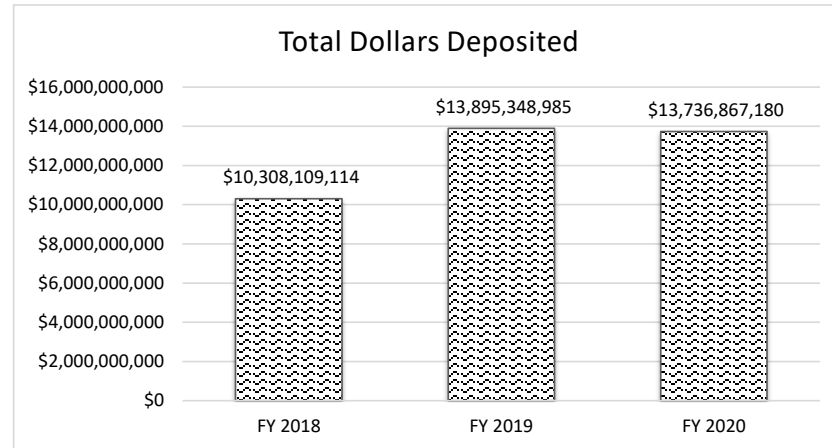
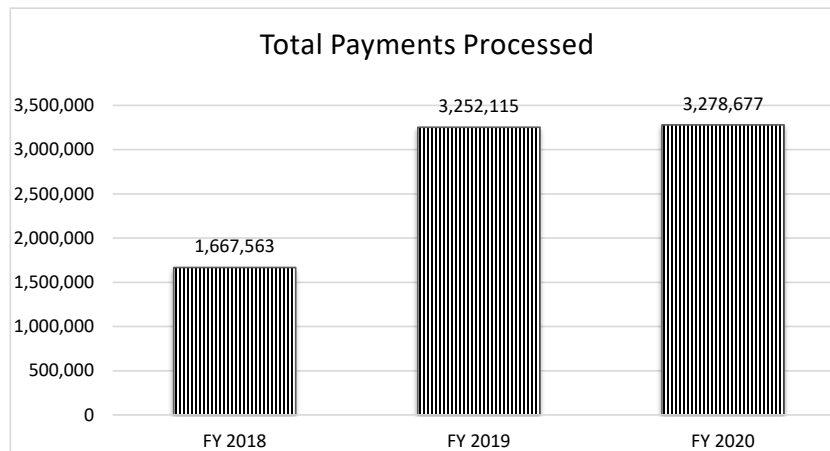
PROGRAM DESCRIPTION

Department of Revenue

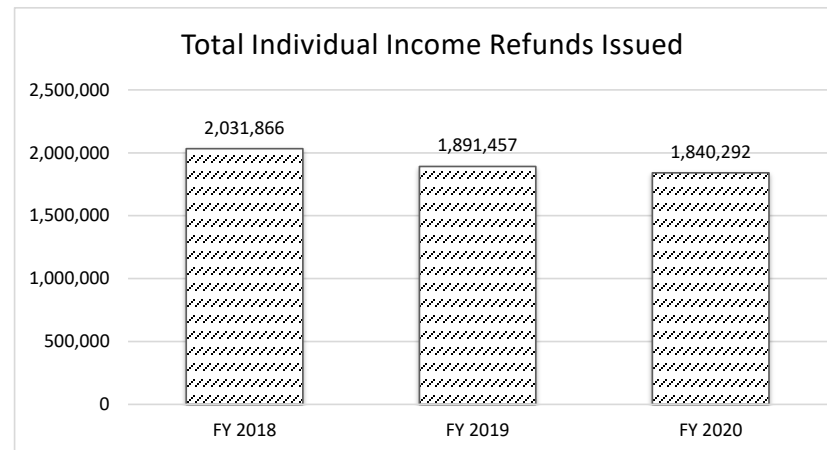
HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

iii. Payments and Dollars Deposited through the Integrated Tax System

Note: Individual income tax payments were not deposited into the Integrated Tax System until November 2018. Totals for FY18 and part of FY19 do not include individual income tax payments.

iv. Refunds Issued through the Integrated Tax System

Note: FY19 was the first year individual income tax returns and refunds were processed in the Integrated Tax System. FY18 Individual income return and refund data is provided as a benchmark, but were processed in the legacy system.

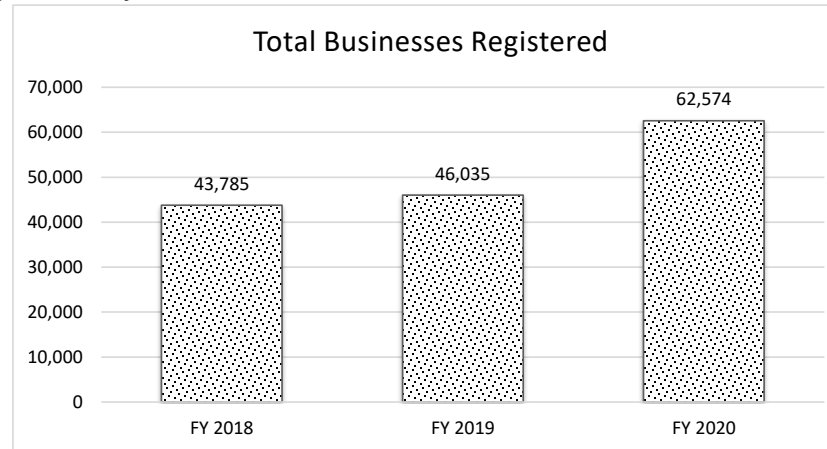
PROGRAM DESCRIPTION

Department of Revenue

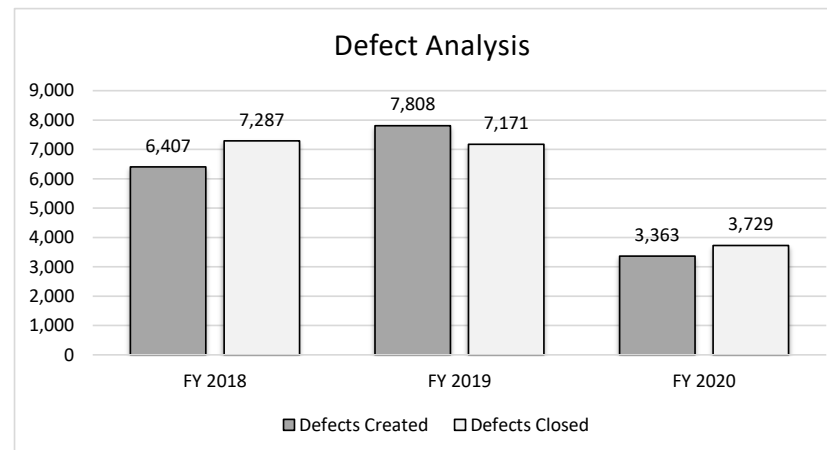
HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

v. Businesses Registered through the Integrated Tax System**2b. Provide a measure(s) of the program's quality.****i. Defect Analysis**

The Integrated Tax System is made up of hundreds of thousands of separate business rules. The Department and the vendor have spent more than 7 years creating the various functions, coding them, and ensuring the correct operational output. Throughout the implementation of the integrated system, we have encountered many defects. A defect may be as small as a comma in the incorrect place on a notice, or as large as a tax rate that impacts millions of filers. The data below reflects the amount of defects created and closed in the applicable years.



PROGRAM DESCRIPTION

Department of Revenue

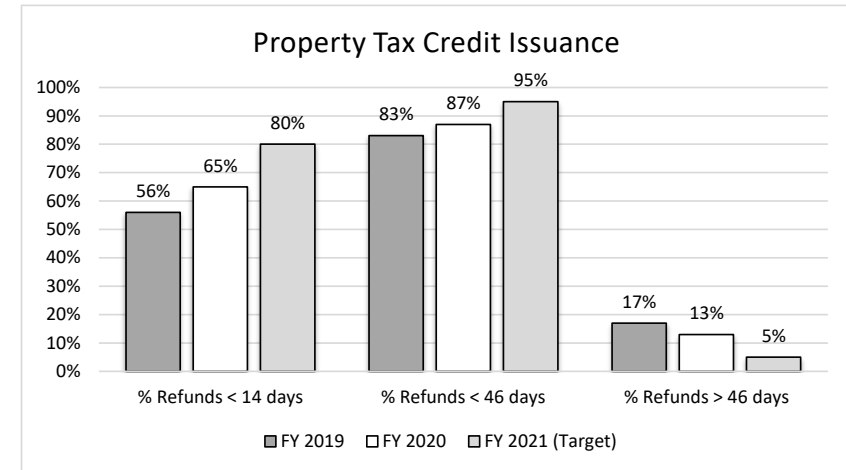
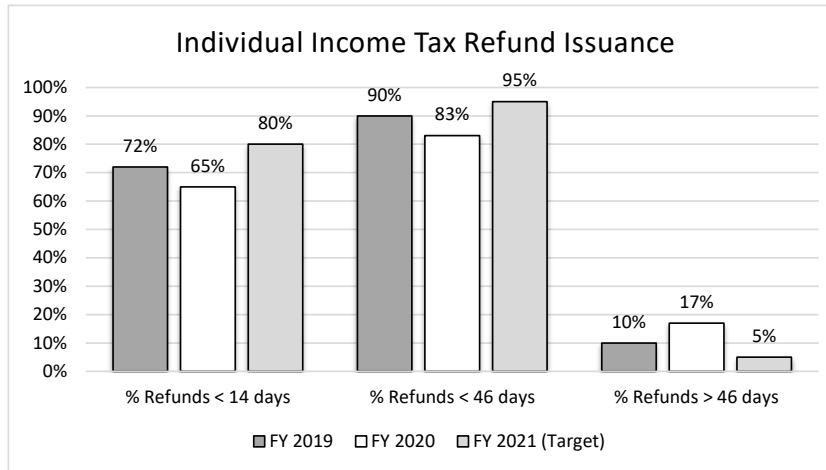
HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

ii. Refund Turnaround Time

One of the most important functions the Integrated Tax System plays is the timely issuance of individual income tax refunds and property tax credits. Each year the Department receives approximately 1.8 million refund claims. Approximately 11 percent of the refund claims require a manual review, which can delay the issuance. The information below reflects the volumes and percentages of refunds issued in the applicable time frames.



PROGRAM DESCRIPTION

Department of Revenue

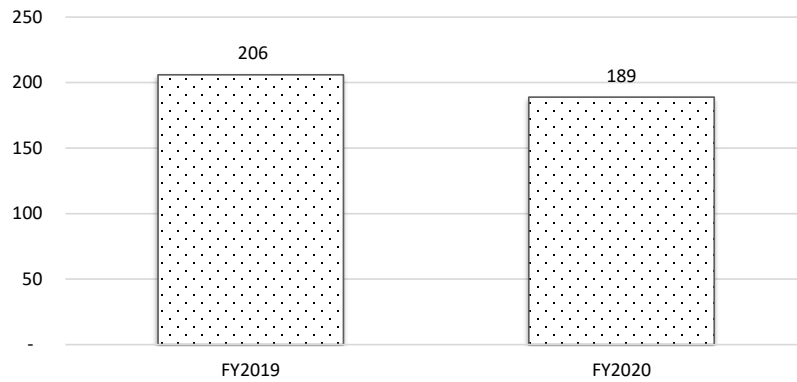
HB Section(s): 4.01

Program Name - Integrated Tax System

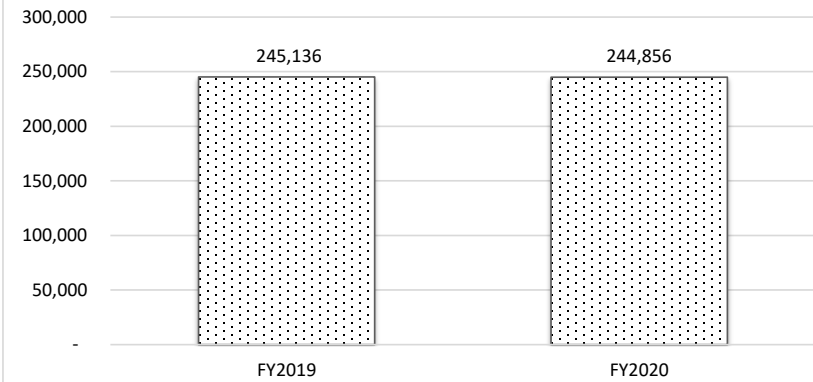
Program is found in the following core budget(s): Integrated Tax System

2c. Provide a measure(s) of the program's impact.

Average Number of Users



Average Number of Daily Transactions



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

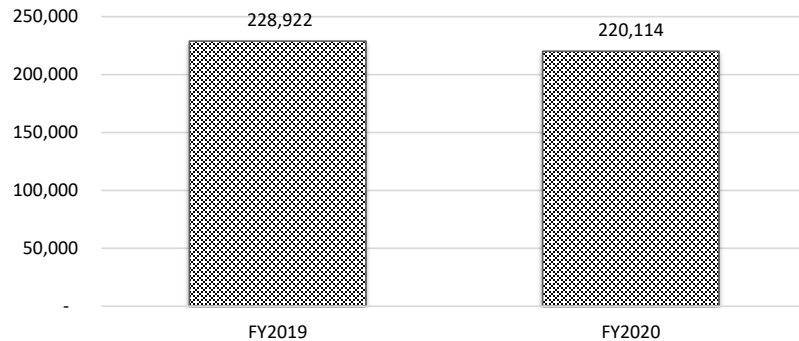
Program is found in the following core budget(s): Integrated Tax System

2d. Provide a measure(s) of the program's efficiency.

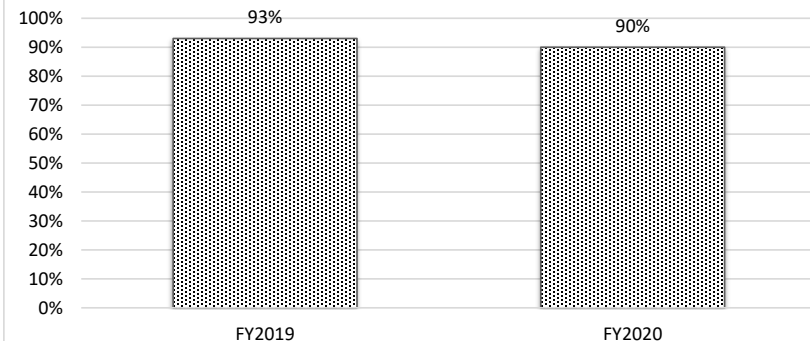
There are a number of components of the Integrated Tax System that make it more efficient than our previous legacy systems. Items include:

- 1) **Reduced time to educate new employees** -- nearly 50% decrease, in certain situations.
- 2) **Ability to cross educate staff in multiple areas of the system** -- the Department's cross training efforts increased by 32% in FY20.
- 3) **Ability to target work based on skill level of the team member** -- in FY20, the Department used temporary staff to review more than 40,000 income tax exceptions. This was the first time this activity was not limited to full-time staff.
- 4) **Electronic images of tax returns, payments, and correspondence available in host system** -- this will ultimately reduce the total paper stored by the department and reduces handoffs between work areas.
- 5) **Tax staff can easily extract data from the system** -- this lessens our dependence on IT staff and provides us a greater ability to improve our processes.

Average Number of Daily Transactions Completed
in Less Than 3 Seconds



Percent of Transactions Completed in Less Than 3
Seconds



PROGRAM DESCRIPTION

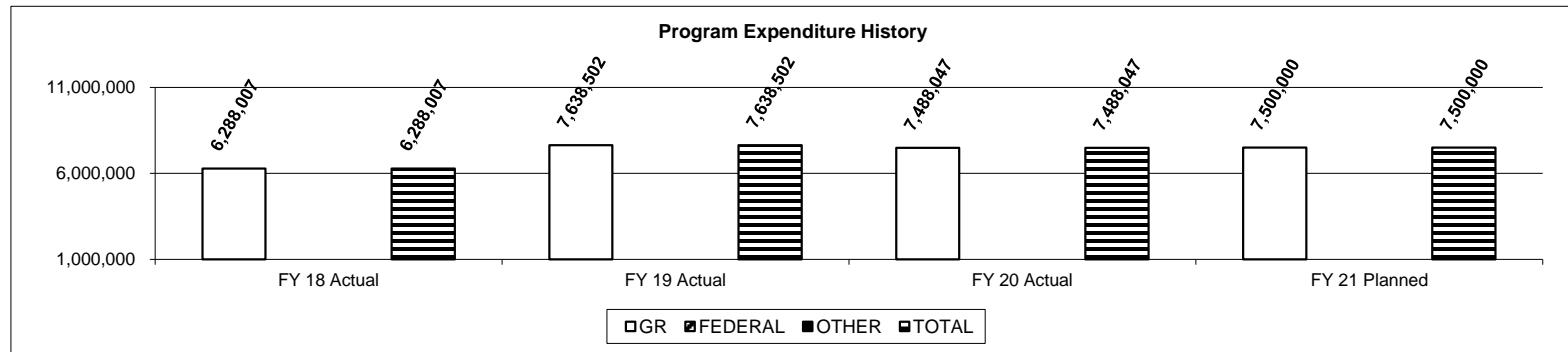
Department of Revenue

HB Section(s): 4.01

Program Name - Integrated Tax System

Program is found in the following core budget(s): Integrated Tax System

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	384,892	12.05	403,414	22.05	403,414	22.05	403,414	22.05
DEPT OF REVENUE	0	0.00	2,861	0.00	2,861	0.00	2,861	0.00
MOTOR VEHICLE COMMISSION	204,464	5.85	211,924	10.00	211,924	10.00	211,924	10.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	7,212	0.00	7,212	0.00	7,212	0.00
TOTAL - PS	589,356	17.90	625,411	32.05	625,411	32.05	625,411	32.05
EXPENSE & EQUIPMENT								
GENERAL REVENUE	1,018,877	0.00	380,232	0.00	380,232	0.00	380,232	0.00
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00
MOTOR VEHICLE COMMISSION	235,659	0.00	245,840	0.00	245,840	0.00	245,840	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	9,953	0.00	9,953	0.00	9,953	0.00
TOTAL - EE	1,254,536	0.00	796,801	0.00	796,801	0.00	796,801	0.00
TOTAL	1,843,892	17.90	1,422,212	32.05	1,422,212	32.05	1,422,212	32.05
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	4,034	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	29	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	2,119	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	0	0.00	0	0.00	72	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	6,254	0.00
TOTAL	0	0.00	0	0.00	0	0.00	6,254	0.00
GRAND TOTAL	\$1,843,892	17.90	\$1,422,212	32.05	\$1,422,212	32.05	\$1,428,466	32.05

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CORE DECISION ITEM

Department of Revenue	Budget Unit	8612C
Division - Motor Vehicle and Driver Licensing		
Core	HB Section	4.015

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	403,414	2,861	219,136	625,411	PS	403,414	2,861	219,136	625,411
EE	380,232	160,776	255,793	796,801	EE	380,232	160,776	255,793	796,801
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	783,646	163,637	474,929	1,422,212	Total	783,646	163,637	474,929	1,422,212
FTE	22.05	0.00	10.00	32.05	FTE	22.05	0.00	10.00	32.05
Est. Fringe	443,369	948	213,058	657,375	Est. Fringe	443,369	948	213,058	657,375
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Motor Vehicle Commission (0588); DOR Specialty Plate (0775)				Other Funds:	Motor Vehicle Commission (0588); DOR Specialty Plate (0775)			

2. CORE DESCRIPTION

The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:

- Issuing marine craft and all-terrain ownership documents (titles) and registering marine craft and all-terrain decals;
- Issuing nondriver licenses (identification cards);
- Maintaining the official marine craft and all-terrain vehicle and nondriver license records, including issuance information and vehicle liens;
- Issuing disabled placards and temporary registration permits;
- Licensing and regulating motor vehicle and marine craft dealers and manufacturers;
- Issuing business licenses to title services, lease rental companies, and salvage dealers;
- Managing public motor vehicle and driver licensing call centers; and
- Overseeing the operations of approximately 175 contracted license offices that assist the state in the issuance of titles, registrations, and nondriver licenses.

The Federal amount and FTE listed in the core is currently uncommitted appropriation authority.

Additional divisional costs are included in the Highway Collections budget unit.

CORE DECISION ITEM

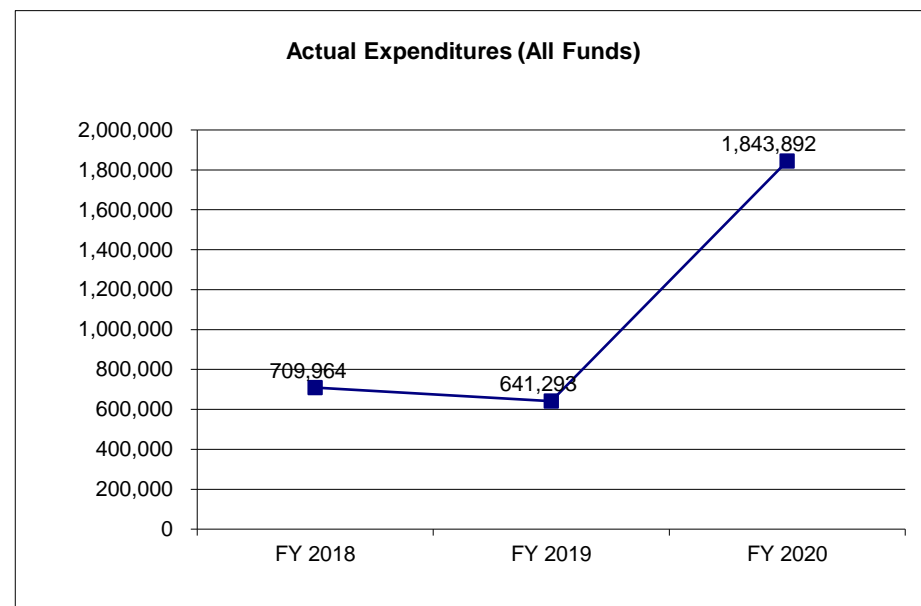
Department of Revenue	Budget Unit	8612C
Division - Motor Vehicle and Driver Licensing		
Core	HB Section	4.015

3. PROGRAM LISTING (list programs included in this core funding)

Driver License Bureau
Motor Vehicle Bureau
License Office Bureau

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	1,381,460	1,392,728	2,063,405	1,422,212
Less Reverted (All Funds)	(22,694)	(22,925)	(23,333)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,358,766	1,369,803	2,040,072	1,422,212
Actual Expenditures (All Funds)	709,964	641,293	1,843,892	N/A
Unexpended (All Funds)	648,802	728,510	196,180	N/A
Unexpended, by Fund:				
General Revenue	266,525	316,799	970	N/A
Federal	163,525	163,539	163,595	N/A
Other	218,752	248,172	31,615	N/A
			(1)	



*Current Year restricted amount is \$7,231 as of October 1, 2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Additional costs are included in the Highway Collections budget unit.

(1) The Department utilized budget flexibility and transferred \$650,301 from the Division of Taxation to pay for license plates and tabs.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE MOTOR VEH & DRIVER LICENSING

5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				PS	32.05	403,414	2,861	219,136	625,411	
				EE	0.00	380,232	160,776	255,793	796,801	
				Total	32.05	783,646	163,637	474,929	1,422,212	
DEPARTMENT CORE ADJUSTMENTS										
Core Reallocation	935	1714	PS		0.00	0	0	0		0 Core reallocations - Motor Vehicle and Driver Licensing
NET DEPARTMENT CHANGES					0.00	0	0	0	0	
DEPARTMENT CORE REQUEST										
				PS	32.05	403,414	2,861	219,136	625,411	
				EE	0.00	380,232	160,776	255,793	796,801	
				Total	32.05	783,646	163,637	474,929	1,422,212	
GOVERNOR'S RECOMMENDED CORE										
				PS	32.05	403,414	2,861	219,136	625,411	
				EE	0.00	380,232	160,776	255,793	796,801	
				Total	32.05	783,646	163,637	474,929	1,422,212	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
OFFICE SUPPORT ASSISTANT	26,694	0.96	596	0.00	0	0.00	0	0.00
PHOTOGRAPHIC-MACHINE OPER	71,264	2.89	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	0	0.00	106,446	3.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SUPV	55,336	0.73	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	0	0.00	39,911	1.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	324	0.00	0	0.00	0	0.00	0	0.00
COMP INFO TECHNOLOGY MGR I	38,429	0.50	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	0	0.00	6,404	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	43,282	0.95	32,247	0.95	0	0.00	0	0.00
REVENUE SECTION SUPV	38,951	1.02	30,548	1.00	0	0.00	0	0.00
REVENUE PROCESSING TECH I	81,251	3.16	107,251	9.73	0	0.00	0	0.00
REVENUE PROCESSING TECH II	195,277	6.88	229,893	14.42	0	0.00	0	0.00
REVENUE MANAGER, BAND 1	23,659	0.40	69,850	1.95	0	0.00	0	0.00
CLERK	9,982	0.35	0	0.00	0	0.00	0	0.00
DATA PROCESSING MANAGER	4,907	0.06	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,265	0.00	2,265	0.00	2,265	0.00
ADMINISTRATIVE SUPPORT CLERK	0	0.00	0	0.00	50,114	2.00	50,114	2.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	596	0.00	596	0.00
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	0	0.00	0	0.00
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	139,498	10.68	139,498	10.68
CUSTOMER SERVICE REP	0	0.00	0	0.00	241,424	14.37	241,424	14.37
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	38,753	1.00	38,753	1.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	6,404	0.00	6,404	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	0	0.00
SENIOR APPLICATIONS DEVELOPER	0	0.00	0	0.00	106,446	3.00	106,446	3.00
APPLICATIONS DEVELOPMENT MGR	0	0.00	0	0.00	39,911	1.00	39,911	1.00
TOTAL - PS	589,356	17.90	625,411	32.05	625,411	32.05	625,411	32.05
TRAVEL, IN-STATE	212	0.00	735	0.00	735	0.00	735	0.00
TRAVEL, OUT-OF-STATE	0	0.00	4	0.00	4	0.00	4	0.00
SUPPLIES	1,041,183	0.00	241,319	0.00	241,319	0.00	241,319	0.00
PROFESSIONAL DEVELOPMENT	3,752	0.00	1,913	0.00	1,913	0.00	1,913	0.00
COMMUNICATION SERV & SUPP	1,420	0.00	15,191	0.00	15,191	0.00	15,191	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR VEH & DRIVER LICENSING								
CORE								
PROFESSIONAL SERVICES	178,683	0.00	502,689	0.00	502,689	0.00	502,689	0.00
M&R SERVICES	6,178	0.00	27,877	0.00	27,877	0.00	27,877	0.00
MOTORIZED EQUIPMENT	12,620	0.00	4	0.00	4	0.00	4	0.00
OFFICE EQUIPMENT	5,079	0.00	1,009	0.00	1,009	0.00	1,009	0.00
OTHER EQUIPMENT	5,356	0.00	3,026	0.00	3,026	0.00	3,026	0.00
PROPERTY & IMPROVEMENTS	0	0.00	671	0.00	671	0.00	671	0.00
BUILDING LEASE PAYMENTS	0	0.00	5	0.00	5	0.00	5	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	6	0.00
MISCELLANEOUS EXPENSES	53	0.00	2,349	0.00	2,349	0.00	2,349	0.00
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	3	0.00
TOTAL - EE	1,254,536	0.00	796,801	0.00	796,801	0.00	796,801	0.00
GRAND TOTAL	\$1,843,892	17.90	\$1,422,212	32.05	\$1,422,212	32.05	\$1,422,212	32.05
GENERAL REVENUE	\$1,403,769	12.05	\$783,646	22.05	\$783,646	22.05	\$783,646	22.05
FEDERAL FUNDS	\$0	0.00	\$163,637	0.00	\$163,637	0.00	\$163,637	0.00
OTHER FUNDS	\$440,123	5.85	\$474,929	10.00	\$474,929	10.00	\$474,929	10.00

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

1a. What strategic priority does this program address?

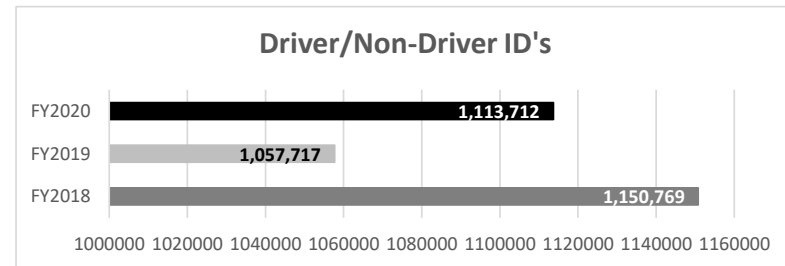
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

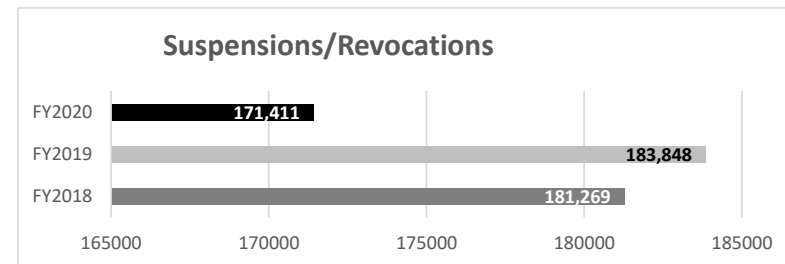
The Driver License Bureau issues, suspends or revokes driver licenses and non-driver identification cards to ensure citizens who drive a motor vehicle or need proof of identity receive the required credentials based on qualifications.

2a. Provide an activity measure(s) for the program.

ID's Issued	FY2018	FY2019	FY2020
Driver/Non-Driver ID's	1,150,769	1,057,717	1,113,712



Actions	FY2018	FY2019	FY2020
Suspensions/Revocations	181,269	183,848	171,411



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

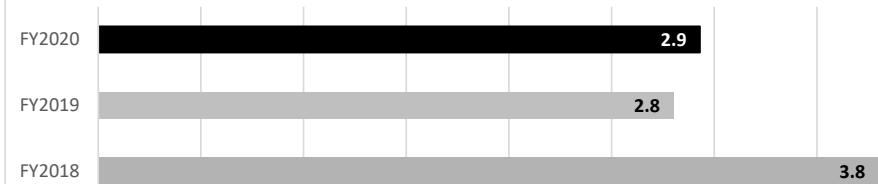
Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2b. Provide a measure(s) of the program's quality.

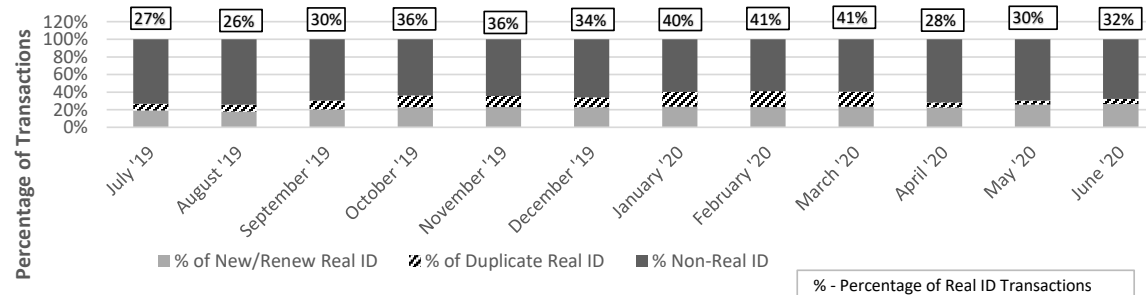
The target for the number of days to issue a license is contractual with the vendor. Except in extraordinary circumstances, if they do not issue a driver license or non-driver identification card within three days, we collect liquidated damages.

In FY20, we issued 1,113,712 driver and non-driver ID's in 2.9 days, on average.

Days to Issue a License



FY20 Driver License and Non-Driver ID Transactions



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

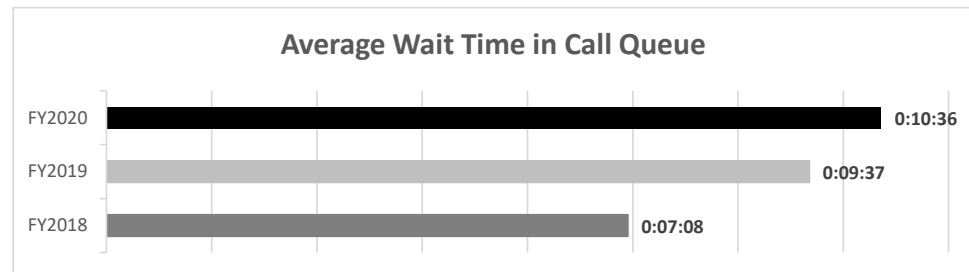
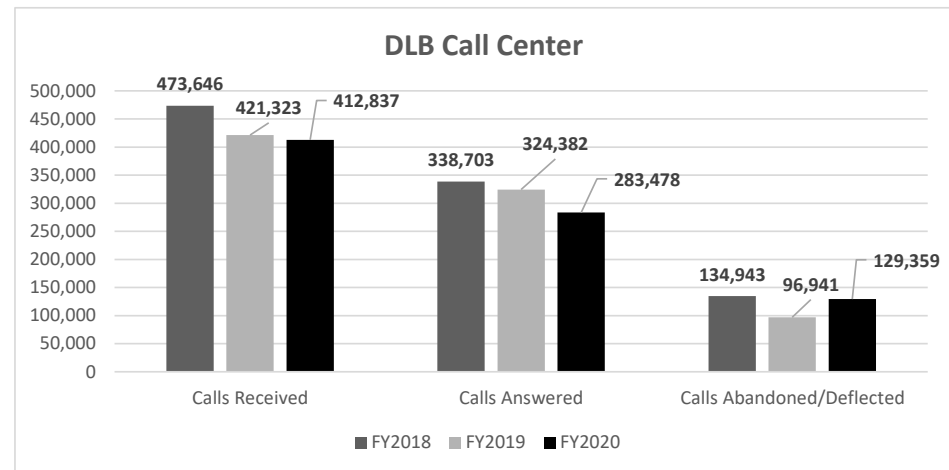
Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2b. Provide a measure(s) of the program's quality (cont).

The Department Initiative, Road to 100%, began in 2018. **The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in.** We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help and call our call center. These efforts have led to a decrease in the number of calls received. Due to a high turnover rate from team members in the call center advancing to the processing sections, the number of calls answered decreased this year. However, the Bureau recognized this gap in our initiative to retain knowledgeable employees and have implemented a continuous posting process that enables us to rapidly hire new employees and fill vacancies.

The stretch target for Average Wait Time for FY2022 will be three seconds based on the best of the best in call centers across the U.S. By reaching for this goal, the Department will be able to provide better satisfaction to the citizens of Missouri with less time spent waiting in queue.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

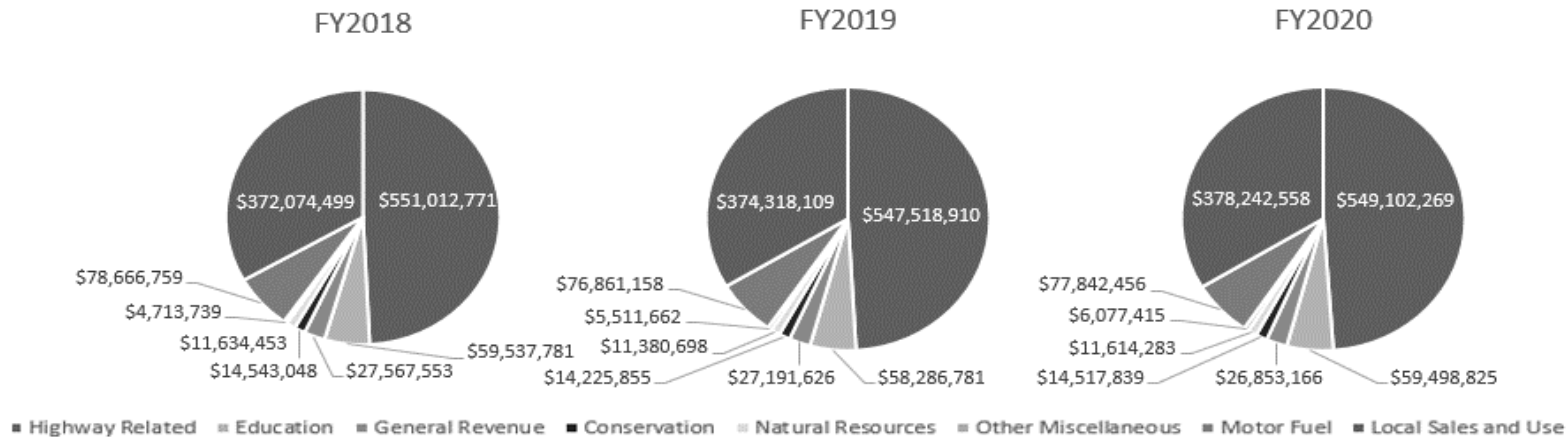
In FY2020, the average turnaround time for an accident case to be processed is 60-65 days before the suspension would go effective. Within the 60-65 days, several different processes occur. The Department is statutorily required to enter the accident report within 10 days of being received; we average 5-7 days. There are three types of accident suspensions: Failure to File Accident Report, which suspends the license if we have not received a response within 15 days from request; Mandatory Insurance Suspension, which suspends the license 30 days from the date the notice was mailed; and Mandatory Insurance/Security Suspension, which suspends the license 30 days from the date the notice was mailed.

Within the Accidents and Reinstatement section of DLB, Failure to Pay Judgments are keyed within 3-5 days and action is active 5 days after being keyed. Out of state judgments and accidents are keyed within 5 days and action is active 3 days after being keyed. Failure to maintain financial responsibility suspensions are keyed daily, a notice is generated the following day, and the suspension becomes effective 15 days from the notice.

The Department is statutorily required to add a conviction to a driving records within 10 days from the date of conviction, 7 days for CDL. We average a 2-3 day turnaround time for adding convictions to driver records. Administrative Alcohol suspensions and revocations, Chemical Refusal revocations, Abuse and Lose suspensions, Minor in Possession and Zero Tolerance suspensions are all keyed within 3-5 days of being received. Child Support Suspensions are keyed daily.

2c. Provide a measure(s) of the program's impact.

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2d. Provide a measure(s) of the program's efficiency.

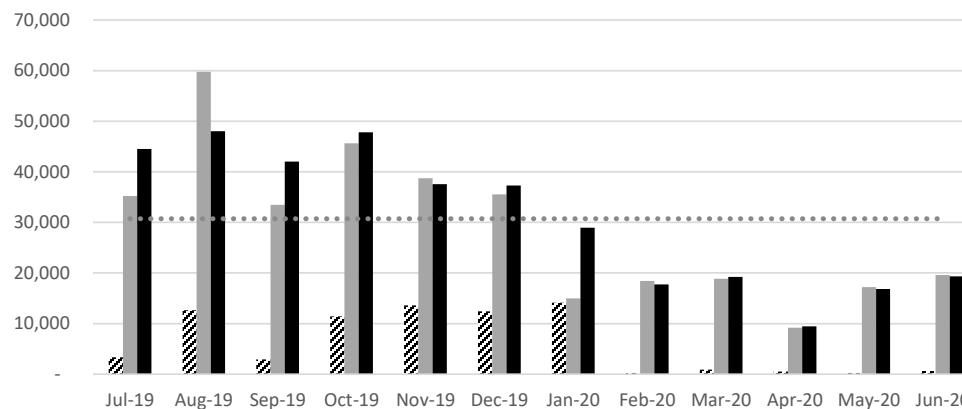
The Driver License Bureau has 53 frontline team members who process the work received for Issuance, Reinstatement, Suspensions, Revocations, and Accidents.

DLB is efficiently using the team members to process the work that comes in each month, which is reflected by the little work in progress seen within the bureau.

We began tracking backlog, work received, and work processed differently in January 2019.

The processed targets are determined by the average number of work received each month.

License Issuance Performance



	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20
License Issuance Backlog	3,333	12,652	2,899	11,440	13,604	12,403	14,146	202	887	507	219	622
License Issuance Received	35,212	59,768	33,491	45,637	38,737	35,554	14,984	18,410	18,867	9,169	17,228	19,588
License Issuance Processed	44,531	48,015	42,032	47,801	37,536	37,297	28,928	17,725	19,247	9,457	16,825	19,358
Processed Target	30,729	30,729	30,729	30,729	30,729	30,729	30,729	30,729	30,729	30,729	30,729	30,729

License Issuance Backlog License Issuance Received License Issuance Processed Processed Target

PROGRAM DESCRIPTION

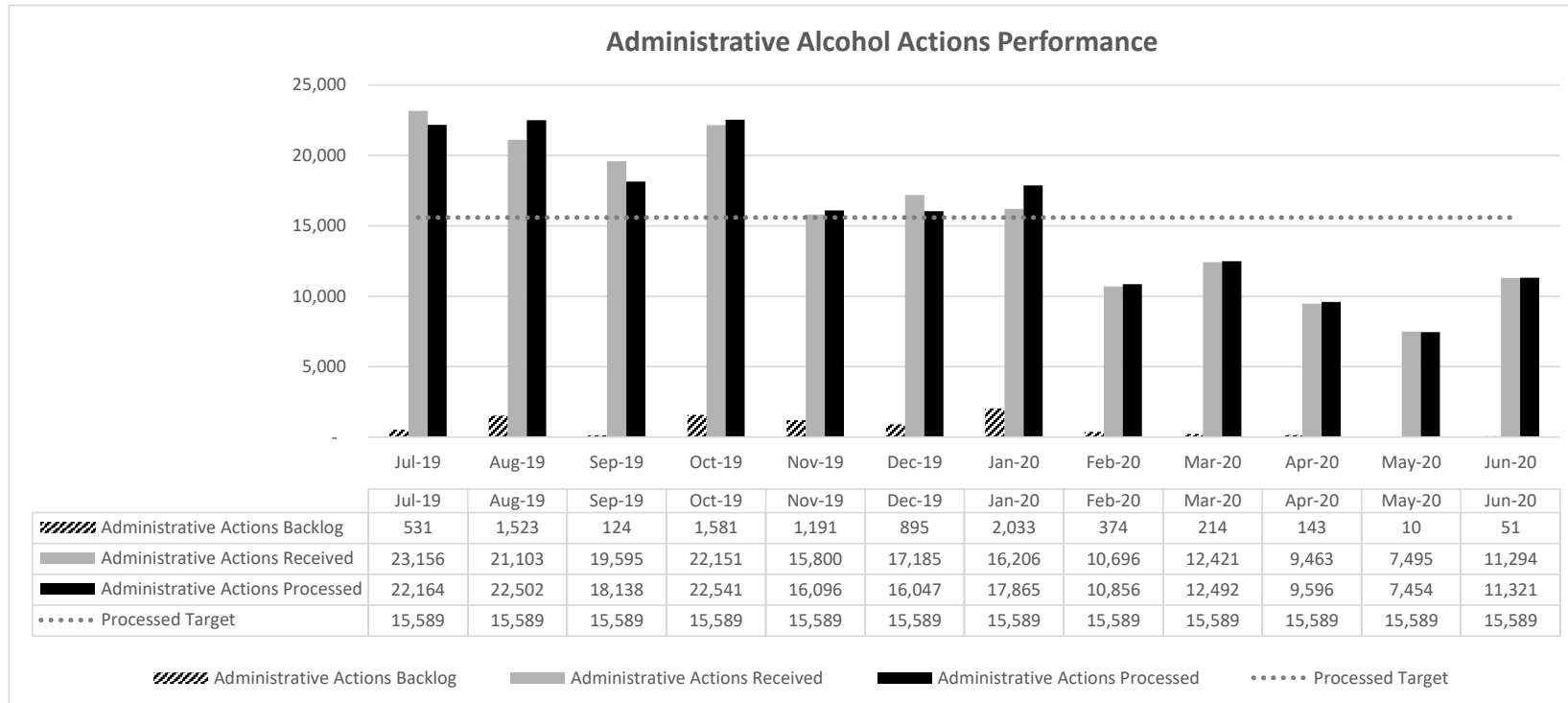
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

2d. Provide a measure(s) of the program's efficiency (cont).



PROGRAM DESCRIPTION

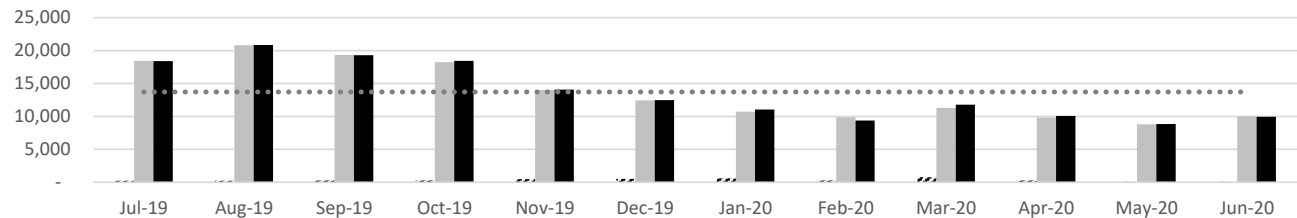
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

Accidents and Reinstatement Performance



	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20
Administrative Actions Backlog	242	215	280	256	479	532	601	271	754	291	71	50
Administrative Actions Received	18,426	20,783	19,328	18,222	14,031	12,419	10,728	9,869	11,312	9,831	8,807	10,008
Administrative Actions Processed	18,399	20,848	19,304	18,445	14,084	12,488	11,058	9,386	11,775	10,051	8,828	9,937
Processed Target	13,717	13,717	13,717	13,717	13,717	13,717	13,717	13,717	13,717	13,717	13,717	13,717

Administrative Actions Backlog
 Administrative Actions Received
 Administrative Actions Processed
 Processed Target

DRIVER LICENSE

	2016	2017	2018	2019	2020
Collections	\$19,470,942	\$18,085,930	\$20,114,930	\$19,053,330	\$15,337,661
Expenditures	\$6,757,856	\$6,526,133	\$6,774,011	\$7,665,665	\$7,447,285
ROI	\$1.88	\$1.77	\$1.97	\$1.49	\$1.06

PROGRAM DESCRIPTION

Department of Revenue

Program Name - Driver License Bureau

Program is found in the following core budget(s): Highway Collections and Motor Vehicle and Driver Licensing Division

HB Section(s): 4.005 and 4.015

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs,)

Program Expenditure History

Fiscal Year	GR	FEDERAL	OTHER	TOTAL
FY 18 Actual	2,061,757	1,169,737	3,231,494	3,231,494
FY 19 Actual	1,923,577	1,504,705	3,428,282	3,428,282
FY 20 Actual	1,747,308	1,463,876	3,211,184	3,211,184
FY 21 Planned	1,918,169	1,384,700	3,302,869	3,302,869

4. What are the sources of the "Other " funds ?

DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588) State Highways and Transportation Department Fund (0644)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

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PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

1a. What strategic priority does this program address?

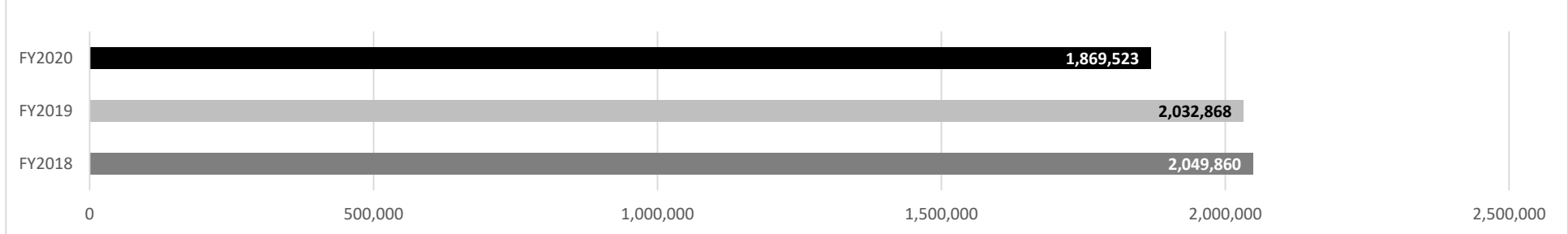
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

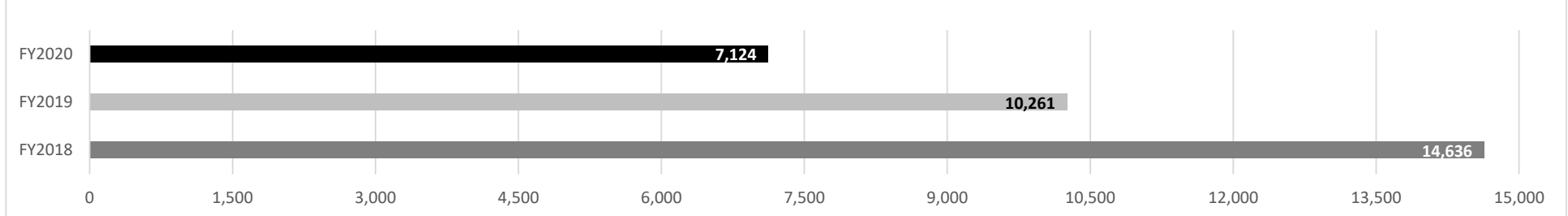
The Motor Vehicle Bureau issues ownership documents, registers vehicle and trailer plates and regulates business to help citizens who sell, purchase, or salvage a vehicle, marine craft, or trailer by ensuring vehicles are properly registered and dealerships follow state rules and regulations.

2a. Provide an activity measure(s) for the program.

Motor Vehicle Titles Issued*



Business Licenses Issued**



*Includes motor vehicle and marine titles issued.

**Business Licenses include motor vehicle dealers, marine craft dealers, salvage dealers, title service, and lease rental.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2b. Provide a measure(s) of the program's quality.

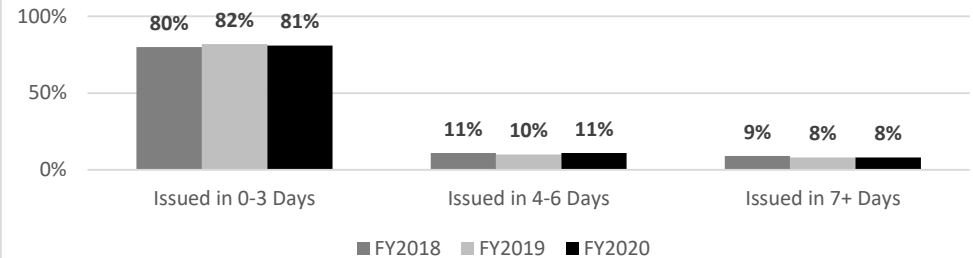
The target for the number of days to issue a title is three days. The national average for original titles to be issued is three to four weeks after title application is received.

In FY20, we issued 1,764,675 original motor vehicle and marine titles and 81% of those (1,434,472) were issued in 0-3 days.

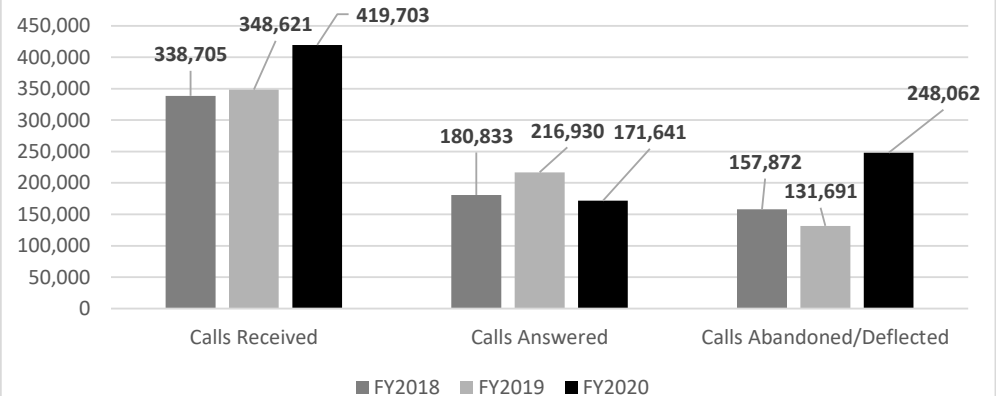
The Department Initiative, Road to 100%, began in 2018. The goals of Road to 100% are to reduce incoming calls by 30% and answer 100% of all calls that come in. We have made many changes in our call center over the past two years to improve the overall experience of our customers when they need help and call our call center. These efforts have led to a decrease in the number of calls received in FY2018 and FY2019. In FY2020, we experienced a high turnover rate from team members in the call center advancing to the processing sections. The Bureau recognized this gap in our initiative to retain knowledgeable employees and have implemented a continuous posting process that enables us to rapidly hire new employees and fill vacancies.

The target for Average Wait Time for FY2021 will be three seconds based on the best of the best in call centers across the U.S.

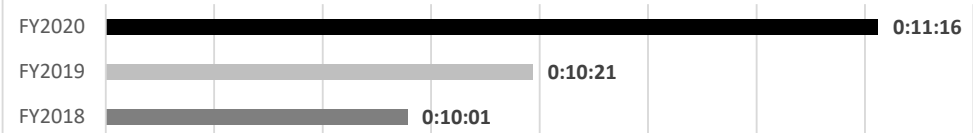
Original Motor Vehicle and Marine Titles Issued



MVB Call Center



Average Wait Time in Call Queue



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

The Department of Revenue is statutorily required to process new dealer applications within eight hours of receipt. In FY2020, the Department processed 717 new dealer applications and met the statutory requirement.

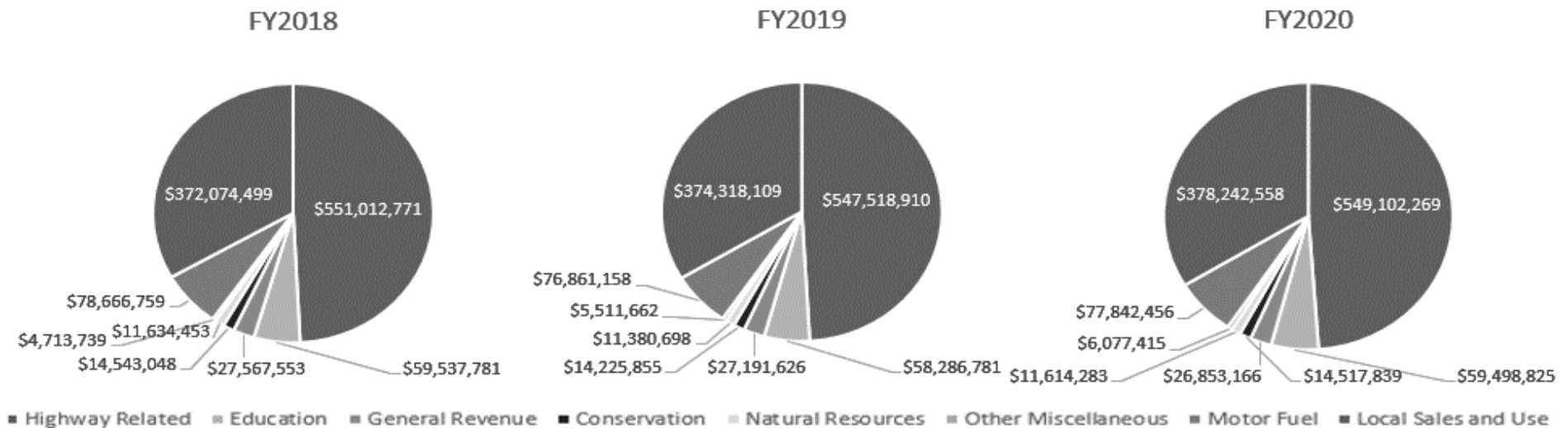
The Dealer renewal season in FY2020 began September 4, 2019 and 5,318 dealer renewal letters were issued, which was a small decrease compared to prior years due to the implementation of two-year licensing for Dealers in early 2019. The Department brought in temporary employees to process incoming paperwork sent in response to the renewal notices.

The Department received complaints regarding licensed dealerships, and the bureau reviews the complaints, investigates, and takes the appropriate actions. If Administration determines that the complaint needs further investigation, a case is opened and the Compliance and Investigation Bureau (CIB) audits and investigates the licensee. CIB and MVB work together to ensure that the investigations are completed and disciplinary action is taken when necessary. If CIB finds that action needs to be taken, all parties involved are notified. In FY2020, 352 complaints had actions taken against them. Disciplinary actions can include a penalty assessment up to license revocation.

This is an important and necessary process to ensure consumers are protected and that licensed dealers conduct business in accordance with the law.

2c. Provide a measure(s) of the program's impact.

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

2d. Provide a measure(s) of the program's efficiency.

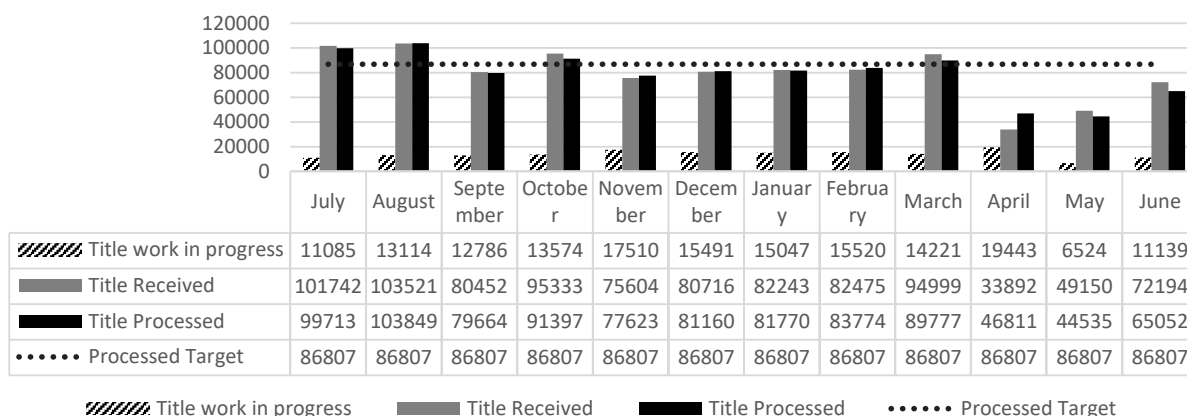
The Motor Vehicle Bureau has 101 frontline team members who process the work received for titles, registration, and dealer licensing.

We started tracking work in progress, work received, and work processed differently in October 2019.

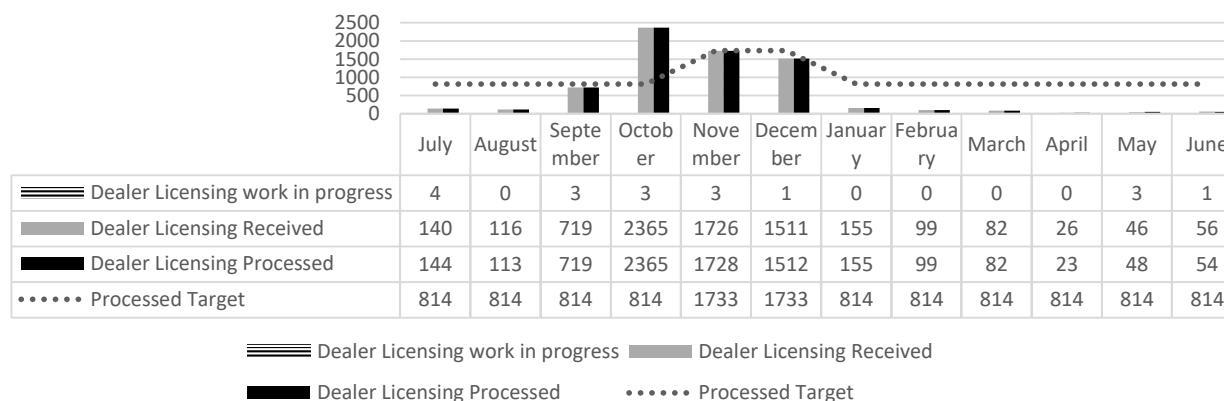
There are 38 different functions associated with titles that are taken into consideration for title performance.

The processed targets are determined by the average volume of work received each month. We anticipate Dealers being busier during November and December so we plan to utilize resources to hit higher targets during those months.

FY20 Title Performance



FY20 Dealer Licensing Performance



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

MOTOR VEHICLE TITLE

	2016	2017	2018	2019	2020
Collections	\$842,631,202	\$876,682,502	\$899,169,851	\$914,343,016	\$927,750,270
Expenditures	\$5,370,748	\$5,796,507	\$5,650,411	\$5,879,642	\$5,904,219
ROI	\$155.89	\$150.24	\$158.13	\$154.51	\$156.13

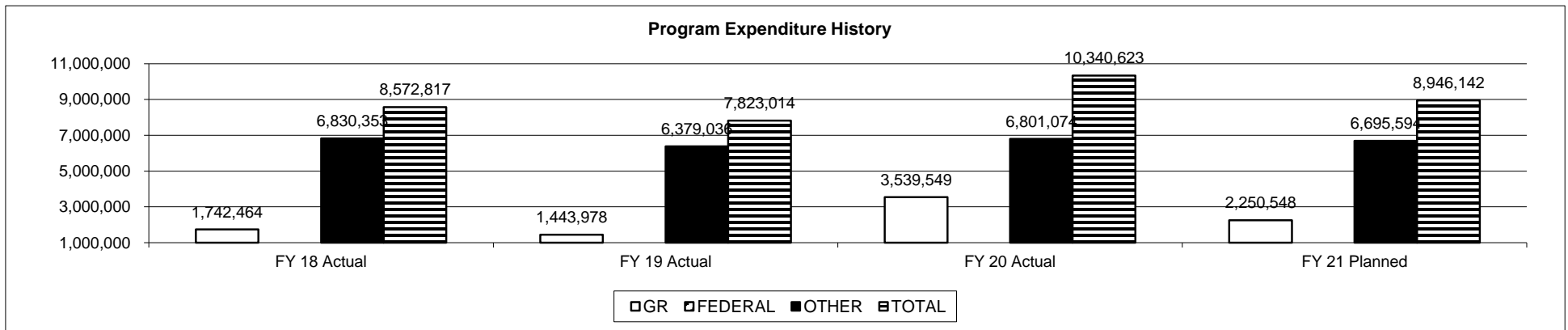
MOTOR VEHICLE REGISTRATION

	2016	2017	2018	2019	2020
Collections	\$175,207,181	\$176,495,944	\$179,123,494	\$166,750,350	\$173,505,009
Expenditures	\$7,115,070	\$7,178,799	\$6,758,165	\$5,879,000	\$8,794,187
ROI	\$23.62	\$23.59	\$25.50	\$27.36	\$18.73

MOTOR FUEL TAX

	2016	2017	2018	2019	2020
Collections	\$725,918,607	\$734,940,610	\$728,757,665	\$736,772,276	\$718,664,451
Expenditures	\$416,380	\$581,707	\$412,905	\$462,603	\$308,513
ROI	\$1,742.40	\$1,262.42	\$1,763.95	\$1,591.67	\$2,328.45

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005

Program Name - Motor Vehicle Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

4. What are the sources of the "Other " funds?

State Highways and Transportation Department Fund (0644) DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

1a. What strategic priority does this program address?

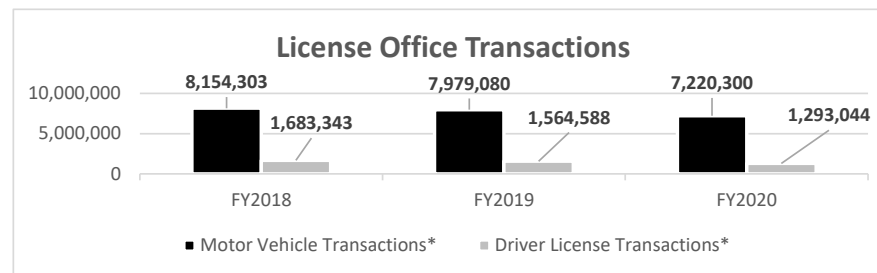
Embed Transformational Purpose; Focus on Service Culture; Team Member Recognition and Engagement; Partnerships; IT Roadmap

1b. What does this program do?

The License Offices Bureau, oversees Missouri License Offices throughout the state to help Missourians that need to complete a motor vehicle or driver licensing transactions by ensuring the offices are complying with contract requirements and fulfilling the needs of the citizens efficiently.

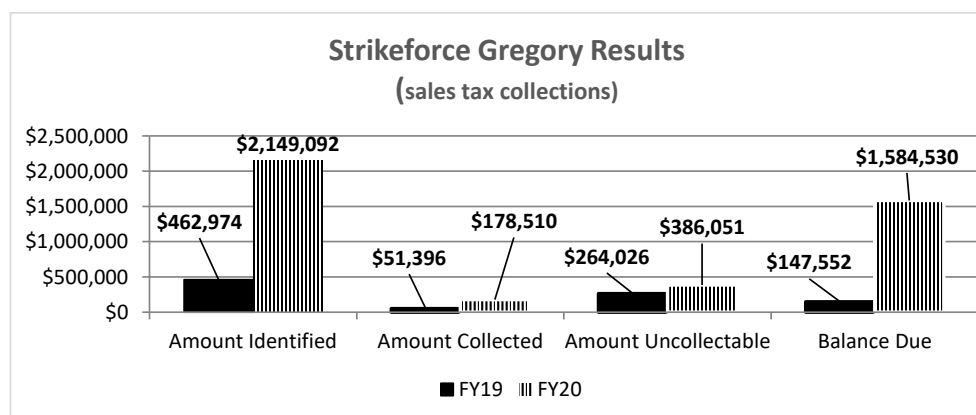
2a. Provide an activity measure(s) for the program.

License Offices	FY2018	FY2019	FY2020
Motor Vehicle Transactions*	8,154,303	7,979,080	7,220,300
Driver License Transactions*	1,683,343	1,564,588	1,293,044



Strikeforce Gregory - Additional Vehicle Sales Tax Owed August - December 2019**	
Amount Identified	\$462,974
Amount Collected	\$51,396
Amount Uncollectable***	\$264,026
Balance Due	\$147,552

Strikeforce Gregory - Additional Vehicle Sales Tax Owed FY2020	
Amount Identified	\$2,149,092
Amount Collected	\$178,510
Amount Uncollectable***	\$386,051
Balance Due	\$1,584,530



*Excludes transactions completed or mailed in to the Jefferson City central office or transactions completed online. The number for DL Transactions is approximate, not exact.

**Although the appropriations started July 1, 2019, the first team member did not start until August 2019 so no transactions were reviewed in July 2019.

***Amount Uncollectable - The customer was able to provide proof they do not owe the additional sales tax assessed and therefore the amount is not collectable.

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

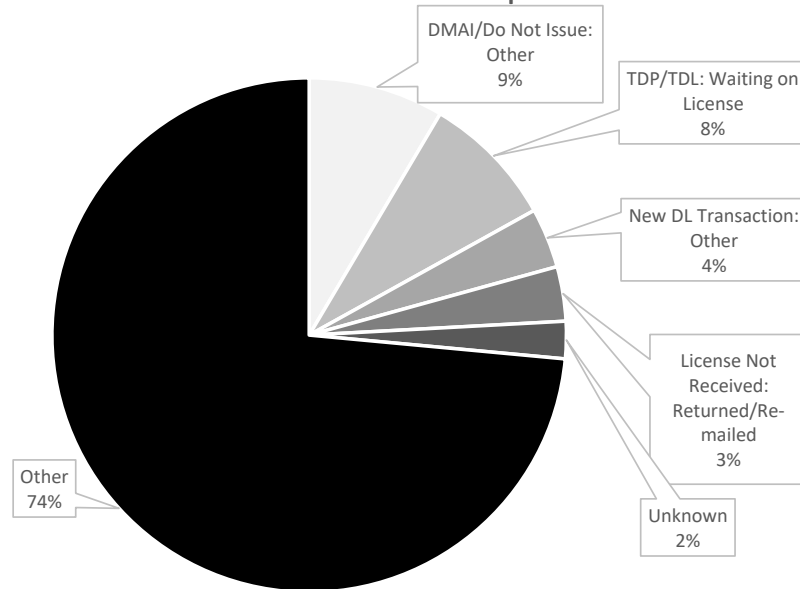
2b. Provide a measure(s) of the program's quality.

174 License Offices across the state are able to call in to the Jefferson City central office when they have questions regarding Motor Vehicle or Driver Licensing transactions. Instead of turning a customer away or redirecting them to the central office, they call a dedicated line for help while they are with the customer. The calls that come in to the central office are tracked by the reason for the call and the data is used to determine the training necessary overall or for specific offices with the intent to make clerks in the field more knowledgeable and able to independently assist customers quickly and efficiently.

Total Calls to Driver License Bureau	
FY2020	81,335
FY2019	87,288
FY2018	82,575

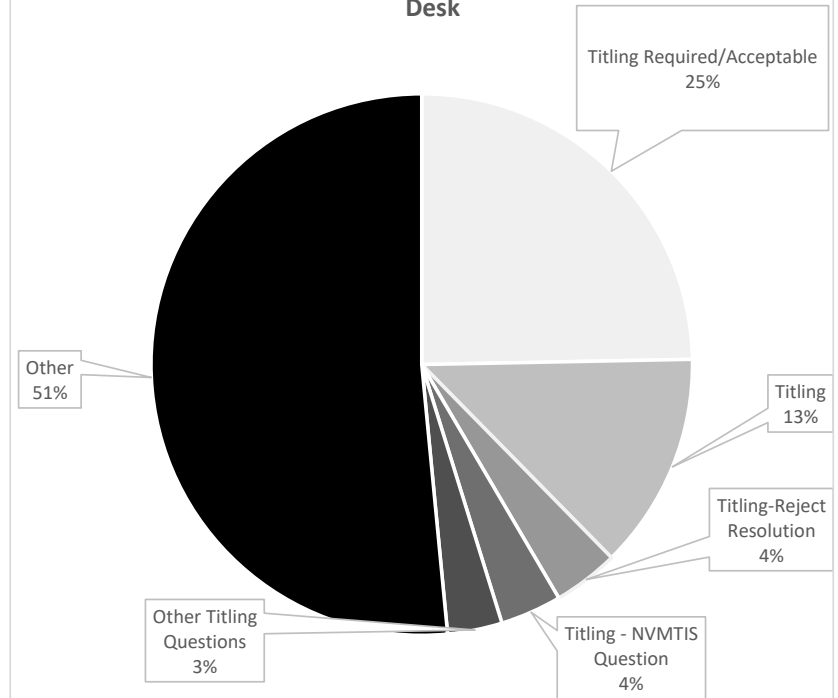
Total Calls to Motor Vehicle Bureau	
FY2020	51,301
FY2019	56,122
FY2018	56,467

FY2020 - Phone Assistance from Driver License Help Desk



DMAI = Driver Missouri AAMVAnet Interface
TDP/TDL = Temporary Driving Privilege

FY2020 - Phone Assistance from Motor Vehicle Help Desk



NVMTIS = National Motor Vehicle Title Information System

PROGRAM DESCRIPTION

Department of Revenue

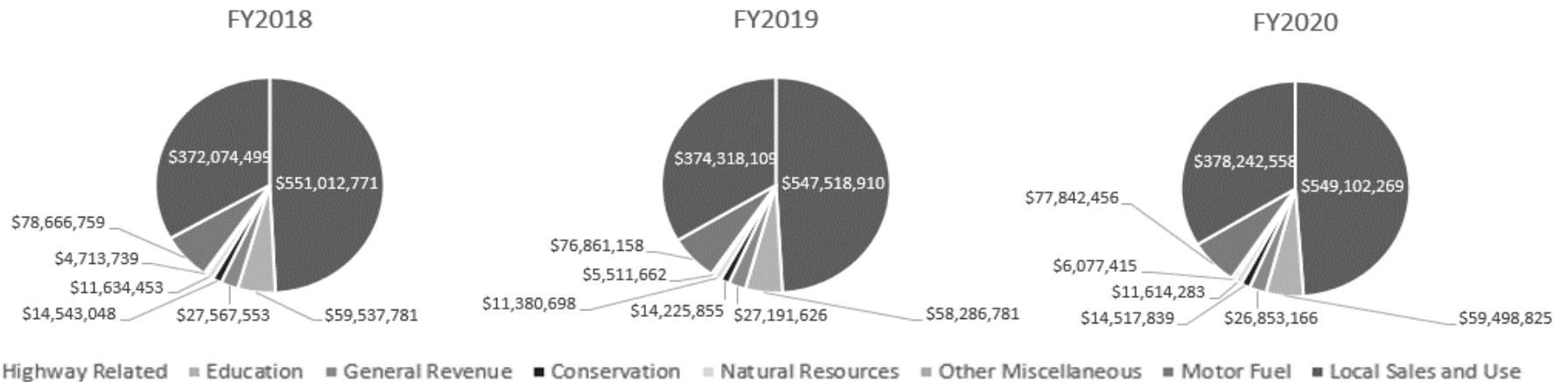
HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

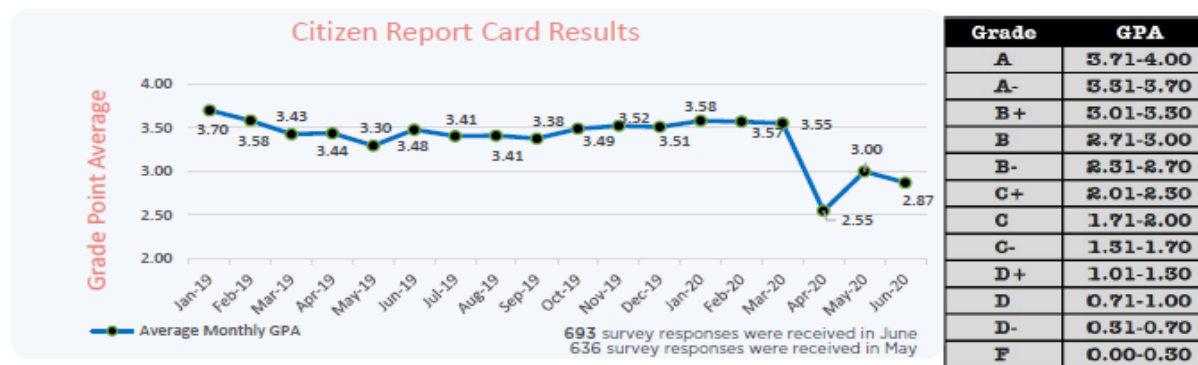
2c. Provide a measure(s) of the program's impact.

The Department collects and distributes motor vehicle and driver license taxes and fees that fund various state, city and county programs.



2d. Provide a measure(s) of the program's efficiency.

Anyone who visits a license office through the state has the opportunity to fill out a customer satisfaction survey. The results are gathered and the responses are rolled up into a grade point average. This data helps us understand the overall performance of the license offices across the state. We have made significant efforts to increase the Citizen Report Card Results-- we have increased training and improved communication efforts.



PROGRAM DESCRIPTION

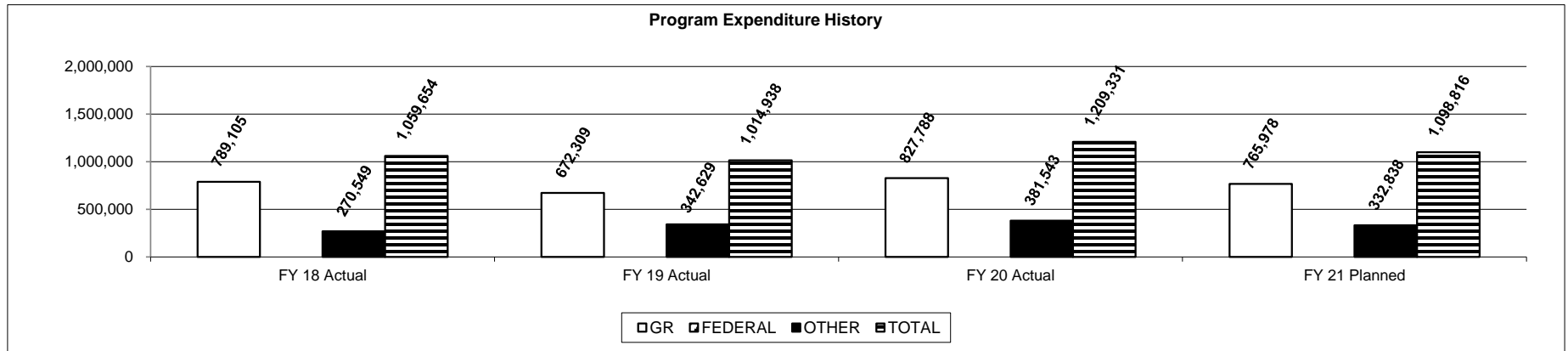
Department of Revenue

HB Section(s): 4.005 and 4.015

Program Name - License Offices Bureau

Program is found in the following core budget(s): Motor Vehicle and Driver Licensing Division and Highway Fund

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

DOR Specialty Plate Fund (0775), Motor Vehicle Commission Fund (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12, 15, 22, and 30; Chapters 32, 144, 154, 301, 302, 303, 306

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,926,656	42.38	2,076,598	49.80	2,076,598	49.80	1,914,181	45.30
DEPT OF REVENUE	95,359	2.25	225,376	3.00	225,376	3.00	225,376	3.00
MOTOR VEHICLE COMMISSION	430,556	9.12	464,504	10.50	464,504	10.50	464,504	10.50
TOBACCO CONTROL SPECIAL	0	0.00	43,985	0.00	43,985	0.00	43,985	0.00
TOTAL - PS	2,452,571	53.75	2,810,463	63.30	2,810,463	63.30	2,648,046	58.80
EXPENSE & EQUIPMENT								
GENERAL REVENUE	88,594	0.00	112,934	0.00	112,934	0.00	100,949	0.00
DEPT OF REVENUE	92,594	0.00	211,427	0.00	211,427	0.00	211,427	0.00
MOTOR VEHICLE COMMISSION	27,643	0.00	28,118	0.00	28,118	0.00	28,118	0.00
TOBACCO CONTROL SPECIAL	3,203	0.00	3,323	0.00	3,323	0.00	3,323	0.00
TOTAL - EE	212,034	0.00	355,802	0.00	355,802	0.00	343,817	0.00
TOTAL	2,664,605	53.75	3,166,265	63.30	3,166,265	63.30	2,991,863	58.80
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	19,141	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	2,253	0.00
MOTOR VEHICLE COMMISSION	0	0.00	0	0.00	0	0.00	4,645	0.00
TOBACCO CONTROL SPECIAL	0	0.00	0	0.00	0	0.00	440	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	26,479	0.00
TOTAL	0	0.00	0	0.00	0	0.00	26,479	0.00
GRAND TOTAL	\$2,664,605	53.75	\$3,166,265	63.30	\$3,166,265	63.30	\$3,018,342	58.80

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CORE DECISION ITEM

Department of Revenue	Budget Unit	86130C
Division - General Counsel's Office		
Core	HB Section	4.02

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,076,598	225,376	508,489	2,810,463	PS	1,914,181	225,376	508,489	2,648,046
EE	112,934	211,427	31,441	355,802	EE	100,949	211,427	31,441	343,817
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,189,532	436,803	539,930	3,166,265	Total	2,015,130	436,803	539,930	2,991,863
FTE	49.80	3.00	10.50	63.30	FTE	45.30	3.00	10.50	58.80
Est. Fringe	1,387,360	116,789	315,916	1,820,064	Est. Fringe	1,270,351	116,789	315,916	1,703,055
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds: Motor Vehicle Commission (0588): Tobacco Control Special (0984)					Other Funds: Motor Vehicle Commission (0588): Tobacco Control Special (0984)				

2. CORE DESCRIPTION

The General Counsel's Office provides comprehensive legal and investigative support to all operational and support divisions in the Department of Revenue to assist them in accomplishing the Department's goals and objectives.

The Office advises the director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of the contracted license offices.

The Office receives federal grants from the Missouri Department of Transportation's Highway Safety Division and the Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations.

Additional costs are included in the Highway Collections budget unit.

CORE DECISION ITEM

Department of Revenue	Budget Unit	86130C
Division - General Counsel's Office		
Core	HB Section	4.02

3. PROGRAM LISTING (list programs included in this core funding)

General Counsel Office
Criminal Tax Investigation Bureau
Compliance and Investigation Bureau

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	2,646,800	2,624,104	3,171,764	3,166,265
Less Reverted (All Funds)	(50,622)	(49,772)	(66,233)	0
Less Restricted (All Funds)*	0	0	(58,599)	0
Budget Authority (All Funds)	2,596,178	2,574,332	3,046,932	3,166,265
Actual Expenditures (All Funds)	2,159,164	2,224,150	2,664,605	N/A
Unexpended (All Funds)	437,014	350,182	382,327	N/A
Unexpended, by Fund:				
General Revenue	38,033	13,177	67,685	N/A
Federal	239,255	223,427	243,798	N/A
Other	159,726	113,578	70,844	N/A
	(1)	(1)	(1)	

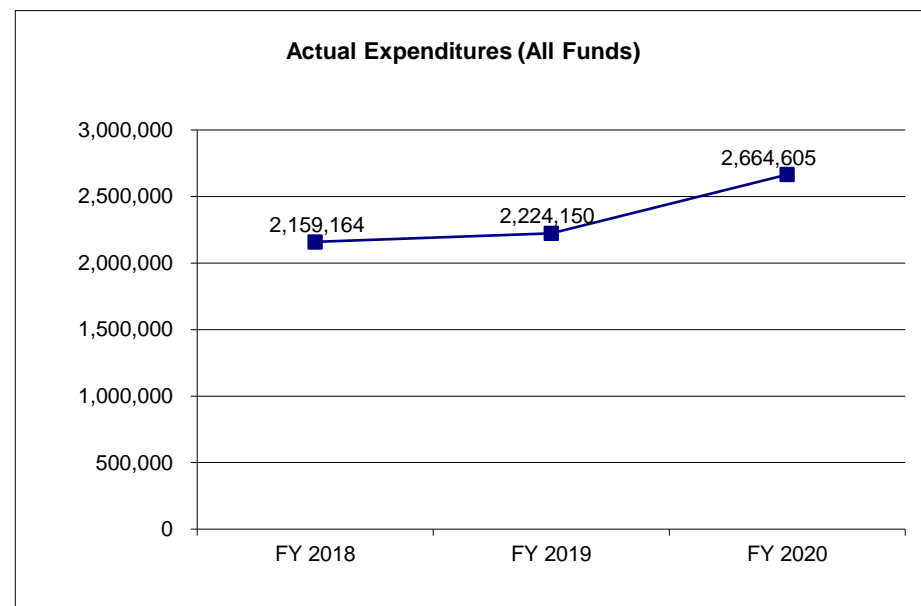
*Current Year restricted amount is \$200,814 as of October 1, 2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) Additional costs are included in the Highway Collections budget unit.



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE GENERAL COUNSELS OFFICE

5. CORE RECONCILIATION DETAIL

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES								
		PS	63.30	2,076,598	225,376	508,489	2,810,463	
		EE	0.00	112,934	211,427	31,441	355,802	
		Total	63.30	2,189,532	436,803	539,930	3,166,265	
DEPARTMENT CORE REQUEST								
		PS	63.30	2,076,598	225,376	508,489	2,810,463	
		EE	0.00	112,934	211,427	31,441	355,802	
		Total	63.30	2,189,532	436,803	539,930	3,166,265	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS								
Core Reduction	1392 1739	PS	(4.50)	(162,417)	0	0	(162,417)	Core reduction from FY21 funding level realized through efficiencies and streamlined processes.
Core Reduction	1392 1740	EE	0.00	(11,985)	0	0	(11,985)	Core reduction from FY21 funding level realized through efficiencies and streamlined processes.
NET GOVERNOR CHANGES			(4.50)	(174,402)	0	0	(174,402)	
GOVERNOR'S RECOMMENDED CORE								
		PS	58.80	1,914,181	225,376	508,489	2,648,046	
		EE	0.00	100,949	211,427	31,441	343,817	
		Total	58.80	2,015,130	436,803	539,930	2,991,863	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	19,066	0.64	32,919	1.35	0	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	93,912	3.36	128,828	5.06	0	0.00	0	0.00
AUDITOR II	4,941	0.11	30,879	1.00	0	0.00	0	0.00
AUDITOR I	43,993	1.11	35,868	1.40	0	0.00	0	0.00
EXECUTIVE II	14,494	0.38	17,060	0.38	0	0.00	0	0.00
MANAGEMENT ANALYSIS TRAINEE	26,635	0.71	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	73,371	1.84	64,225	1.55	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	1,030	0.02	0	0.00	0	0.00	0	0.00
INVESTIGATOR I	20,709	0.58	104,668	2.00	0	0.00	0	0.00
INVESTIGATOR II	661,979	15.57	711,010	16.40	0	0.00	0	0.00
INVESTIGATOR III	235,261	4.96	260,858	6.20	0	0.00	0	0.00
REVENUE PROCESSING TECH III	167,902	5.38	183,292	5.87	0	0.00	0	0.00
INVESTIGATION MGR B1	166,477	2.55	91,127	1.50	0	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	66,950	1.00	66,950	1.00	66,950	1.00
ASSOCIATE COUNSEL	111,038	2.21	192,290	2.80	192,290	2.80	192,290	2.80
PARALEGAL	49,201	1.26	98,434	2.38	98,434	2.00	98,434	2.00
LEGAL COUNSEL	100,293	2.20	303,441	4.45	303,441	4.83	210,651	2.83
SENIOR COUNSEL	255,692	4.41	16,201	2.84	16,201	2.84	16,201	2.84
MANAGING COUNSEL	243,305	3.36	268,943	4.00	268,943	4.00	268,943	4.00
APPELLATE COUNSEL	45,707	0.94	60,728	1.00	60,728	1.00	60,728	1.00
GENERAL COUNSEL	58,392	0.64	102,774	1.34	102,774	1.34	102,774	1.34
MISCELLANEOUS PROFESSIONAL	31,424	0.93	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	10,164	0.20	22,194	0.40	22,194	0.40	22,194	0.40
SPECIAL ASST OFFICE & CLERICAL	17,585	0.39	17,774	0.38	17,774	0.38	17,774	0.38
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	128,828	5.06	59,201	2.56
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	32,919	1.35	32,919	1.35
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	17,060	0.38	17,060	0.38
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	183,292	5.87	183,292	5.87
RESEARCH/DATA ASSISTANT	0	0.00	0	0.00	64,225	1.55	64,225	1.55
ASSOCIATE AUDITOR	0	0.00	0	0.00	66,747	2.40	66,747	2.40
SR NON-COMMISSION INVESTIGATOR	0	0.00	0	0.00	351,460	9.40	351,460	9.40
COMMISSIONED INVESTIGATOR	0	0.00	0	0.00	104,668	2.00	104,668	2.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL COUNSELS OFFICE								
CORE								
SR COMMISSIONED INVESTIGATOR	0	0.00	0	0.00	359,550	7.00	359,550	7.00
NON-COMMSSN INVESTIGATOR SPV	0	0.00	0	0.00	175,265	4.00	175,265	4.00
COMMISSIONED INVESTIGATOR SPV	0	0.00	0	0.00	85,593	2.20	85,593	2.20
INVESTIGATIONS MANAGER	0	0.00	0	0.00	91,127	1.50	91,127	1.50
TOTAL - PS	2,452,571	53.75	2,810,463	63.30	2,810,463	63.30	2,648,046	58.80
TRAVEL, IN-STATE	24,303	0.00	60,539	0.00	60,539	0.00	60,539	0.00
TRAVEL, OUT-OF-STATE	17,560	0.00	24,009	0.00	24,009	0.00	24,009	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	66,322	0.00	159,300	0.00	159,300	0.00	159,300	0.00
PROFESSIONAL DEVELOPMENT	41,123	0.00	52,741	0.00	52,741	0.00	40,756	0.00
COMMUNICATION SERV & SUPP	19,123	0.00	16,661	0.00	16,661	0.00	16,661	0.00
PROFESSIONAL SERVICES	15,258	0.00	19,594	0.00	19,594	0.00	19,594	0.00
M&R SERVICES	8,294	0.00	12,203	0.00	12,203	0.00	12,203	0.00
COMPUTER EQUIPMENT	38	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1,101	0.00	1,101	0.00	1,101	0.00
OFFICE EQUIPMENT	972	0.00	250	0.00	250	0.00	250	0.00
OTHER EQUIPMENT	18,375	0.00	1,600	0.00	1,600	0.00	1,600	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	500	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	52	0.00
MISCELLANEOUS EXPENSES	666	0.00	7,251	0.00	7,251	0.00	7,251	0.00
TOTAL - EE	212,034	0.00	355,802	0.00	355,802	0.00	343,817	0.00
GRAND TOTAL	\$2,664,605	53.75	\$3,166,265	63.30	\$3,166,265	63.30	\$2,991,863	58.80
GENERAL REVENUE	\$2,015,250	42.38	\$2,189,532	49.80	\$2,189,532	49.80	\$2,015,130	45.30
FEDERAL FUNDS	\$187,953	2.25	\$436,803	3.00	\$436,803	3.00	\$436,803	3.00
OTHER FUNDS	\$461,402	9.12	\$539,930	10.50	\$539,930	10.50	\$539,930	10.50

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Partnerships

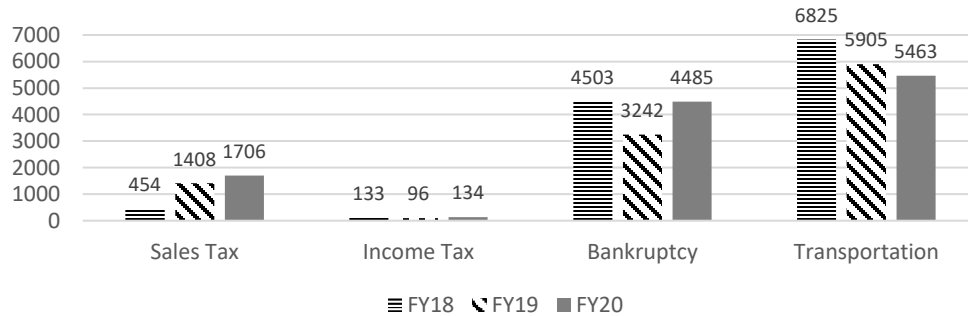
1b. What does this program do?

The General Counsel's Office (GCO) is responsible for ensuring the Department of Revenue complies with laws and internal policies to help operational and support divisions accomplish their goals and objectives by advising the director and divisions on legal matters and representing the Department in courts and administrative tribunals.

2a. Provide an activity measure(s) for the program.

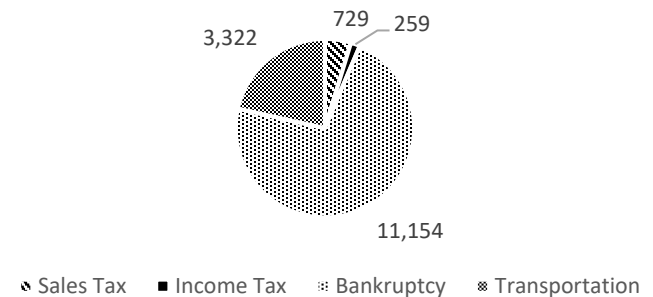
New Cases Opened

does not include cases carried over from previous year



FY20 Total Number of Active Cases

as of July 31, 2020



Training Presentations

Provided to prosecutors, judges and law enforcement throughout the state



PROGRAM DESCRIPTION

Department of Revenue

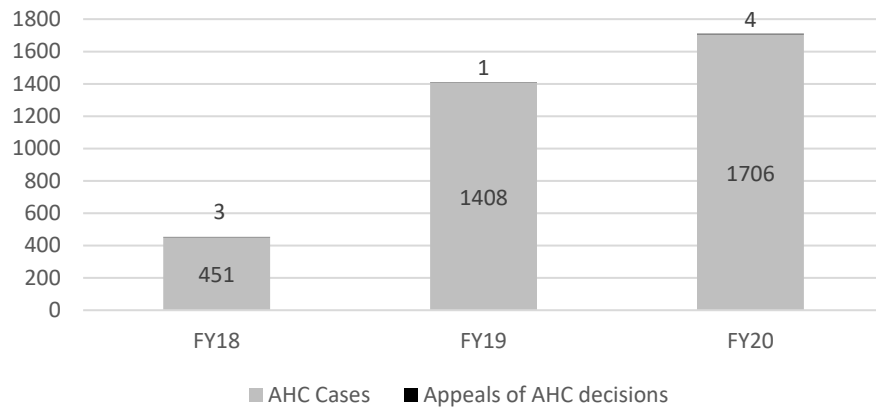
HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

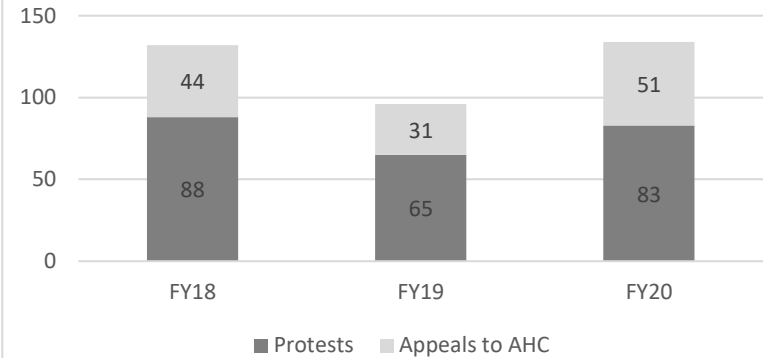
Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.

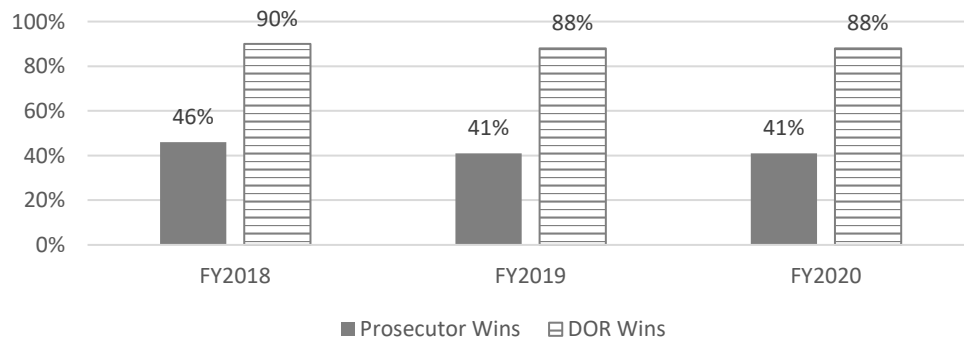
Sales Tax
New AHC Cases vs. New Appeals of AHC Cases



Income Tax
New Protests vs New AHC Appeals



Refusal Case Win Rate



PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

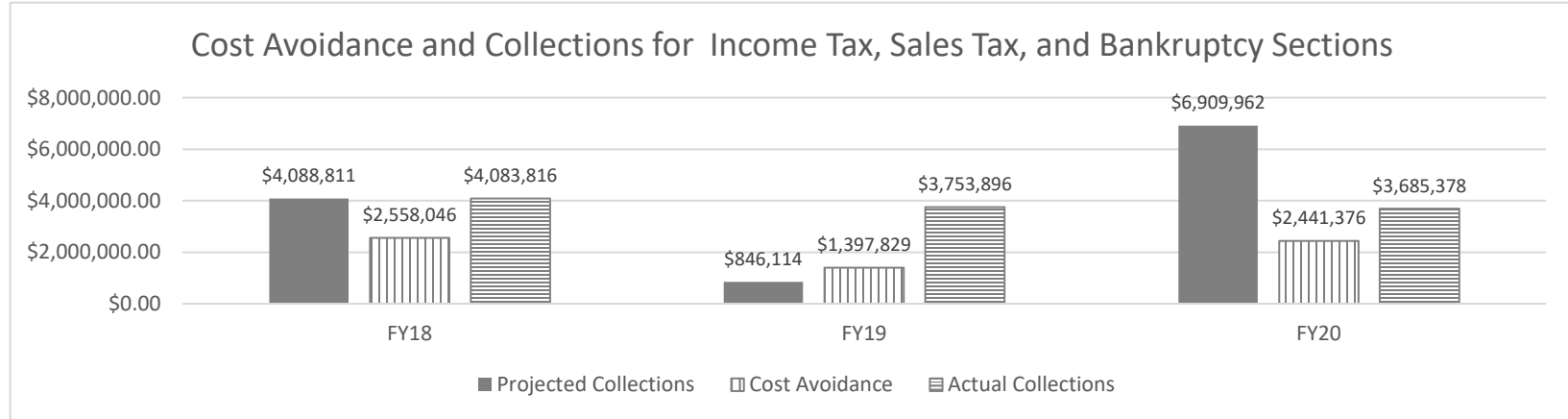
Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

2c. Provide a measure(s) of the program's impact.

The Sales and Income Tax Sections litigate and collect delinquent or disputed taxes and fees owed to the state. The Bankruptcy Unit ensures departmental compliance with bankruptcy code provisions and collects delinquent taxes owed by filing claims.

The Sales and Income Tax Sections also save the state money by successfully defending against claims made for refunds or reductions in taxes and negotiating settlements. "Cost Avoidance" represents the amount originally claimed for a refund, minus what is actually paid.



PROGRAM DESCRIPTION

Department of Revenue

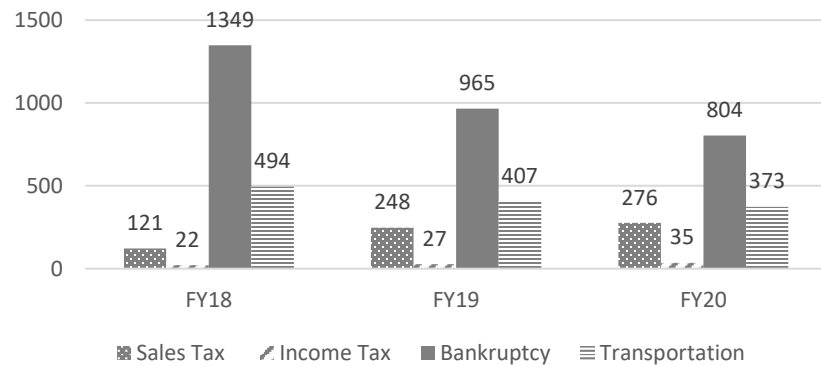
HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

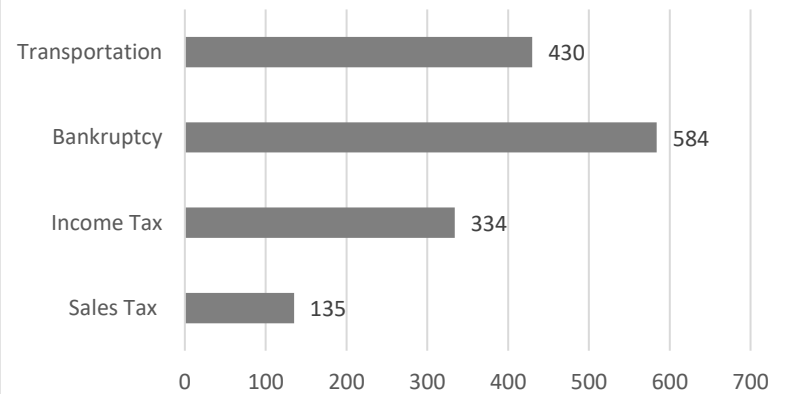
Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.

Average Number of Cases Closed per Attorney



Average Number of Days to Close



PROGRAM DESCRIPTION

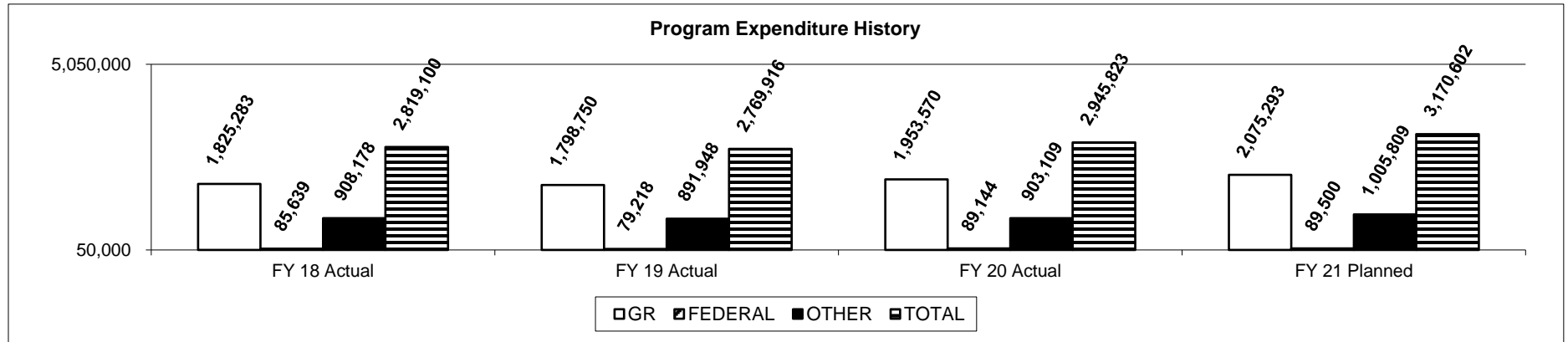
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: General Counsel's Office

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.302 and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): _____

Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s):

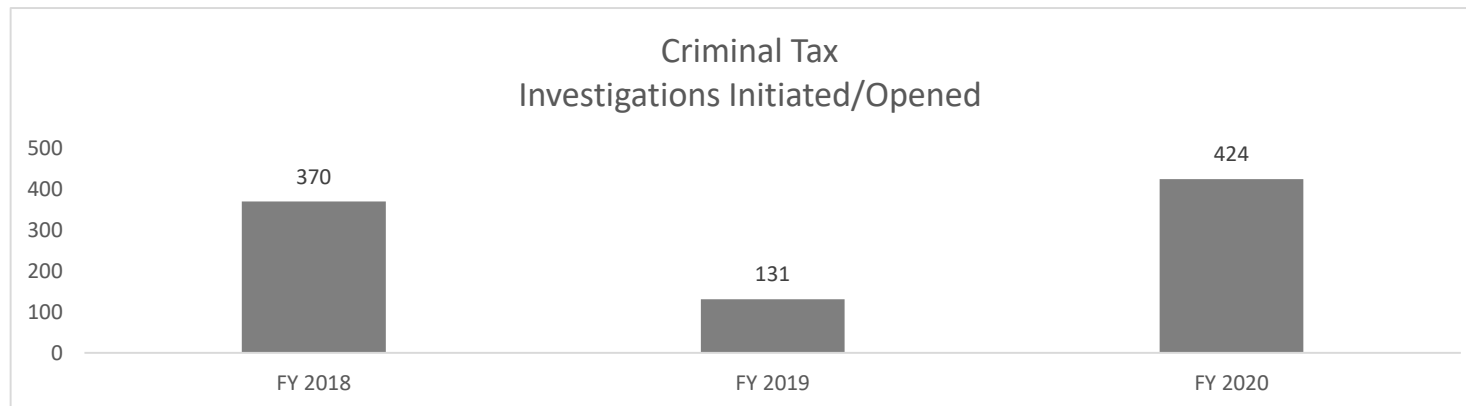
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, Team Member Recognition and Engagement, Partnerships, IT Roadmap

1b. What does this program do?

The Criminal Tax Investigation Bureau (CTIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating potential criminal tax violations (sales, use, withholding and income taxes) and issuing summonses to businesses that fail to file and pay sales and withholding taxes in a timely manner. CTIB's investigations often lead to the payment of monies owed without the need to refer cases to prosecuting attorneys for potential criminal charges.

2a. Provide an activity measure(s) for the program.



PROGRAM DESCRIPTION

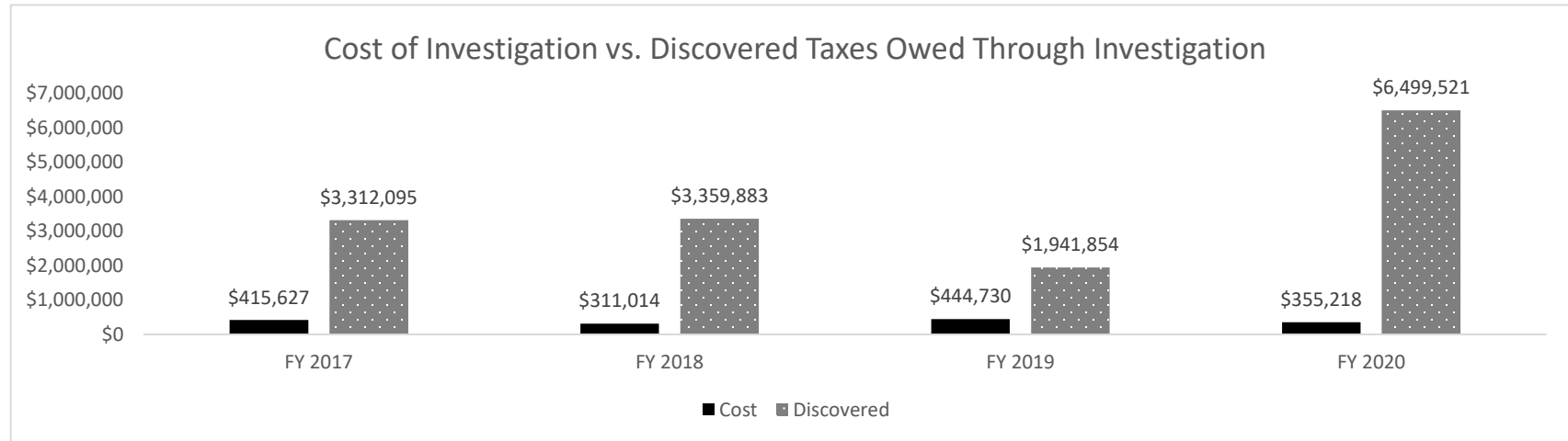
Department of Revenue

HB Section(s): _____

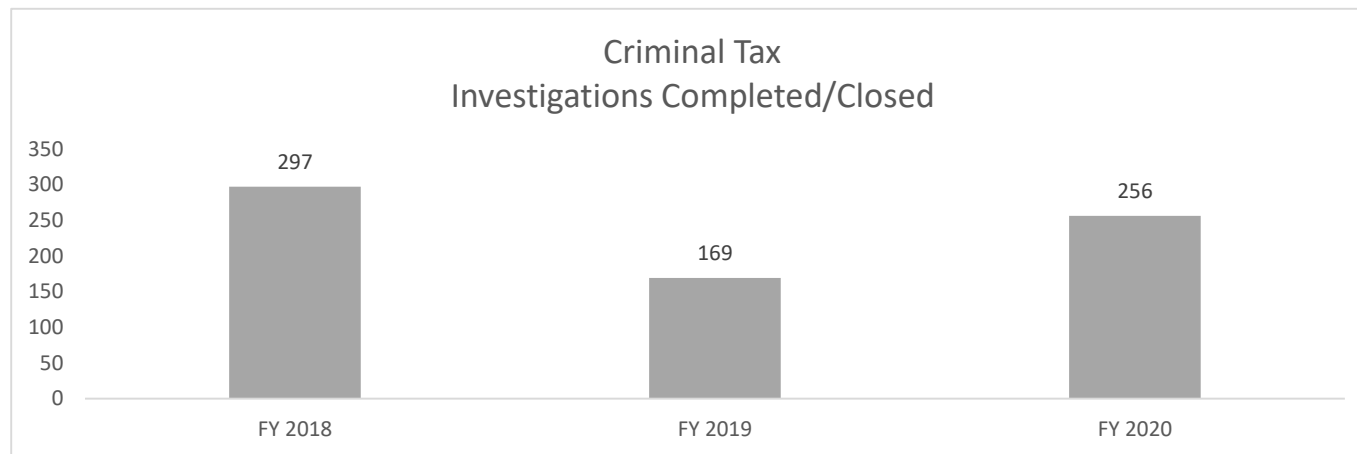
Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s):

2b. Provide a measure(s) of the program's quality.



2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

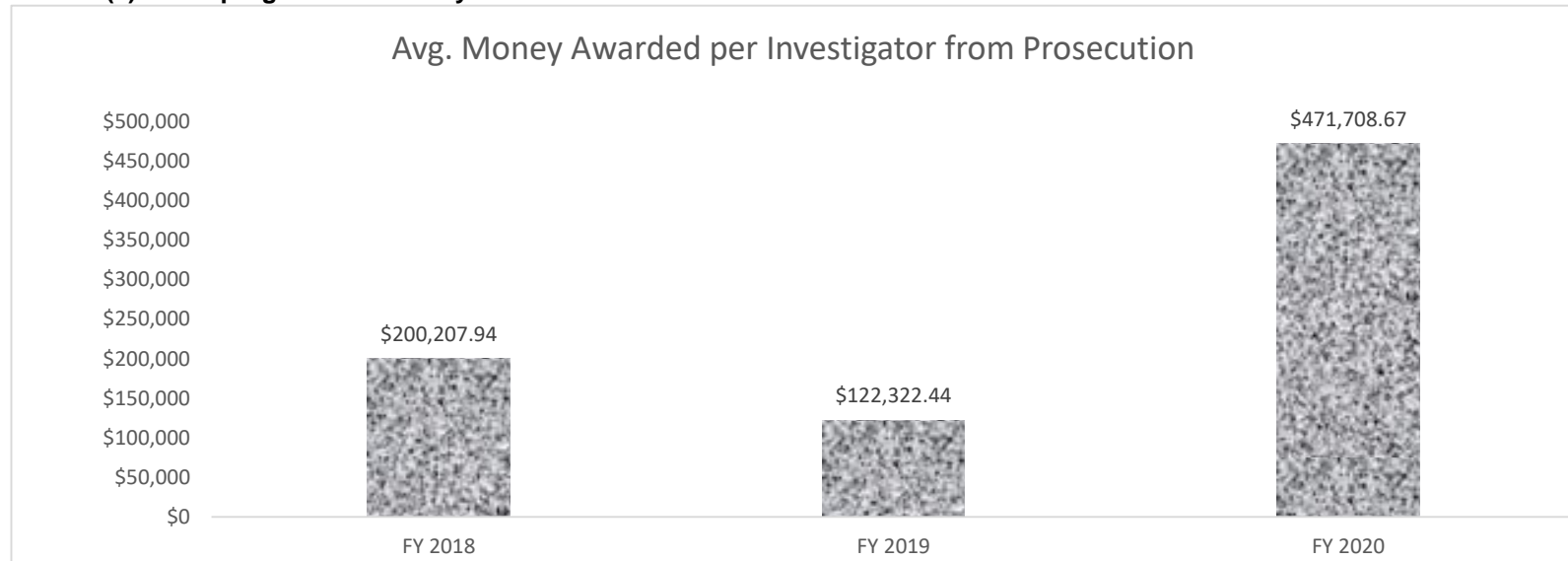
Department of Revenue

HB Section(s): _____

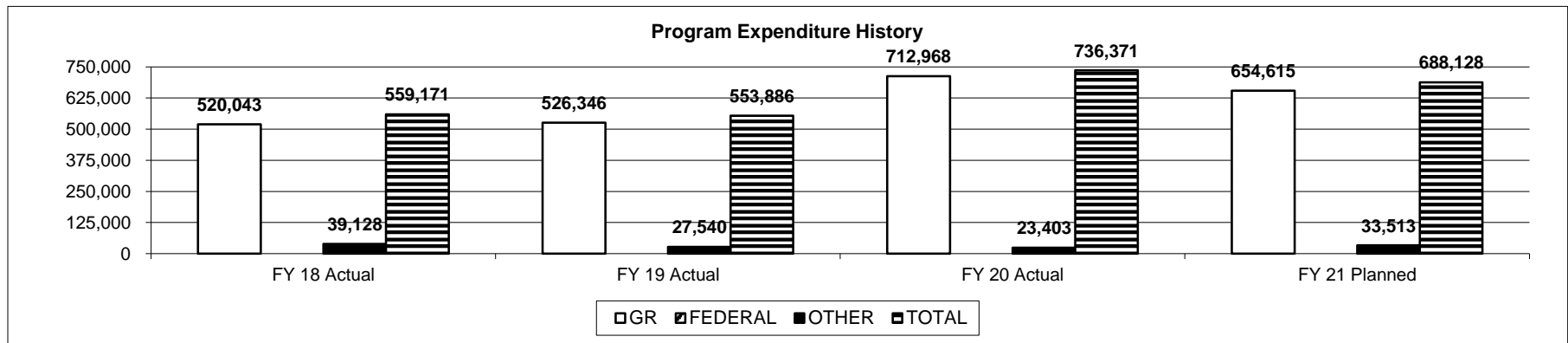
Program Name - Criminal Tax Investigations Bureau

Program is found in the following core budget(s):

2d. Provide a measure(s) of the program's efficiency.



3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



PROGRAM DESCRIPTION	
Department of Revenue	HB Section(s): _____
Program Name - Criminal Tax Investigations Bureau	
Program is found in the following core budget(s):	
<p>4. What are the sources of the "Other " funds?</p> <p>Motor Vehicle Commission (0588); Tobacco Control Special Fund ((0984)</p> <p>5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)</p> <p>Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.302 and 306, RSMo</p> <p>6. Are there federal matching requirements? If yes, please explain.</p> <p>No</p> <p>7. Is this a federally mandated program? If yes, please explain.</p> <p>No</p>	

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: **Compliance and Investigation Bureau**

Program is found in the following core budget(s): **General Counsel's Office**

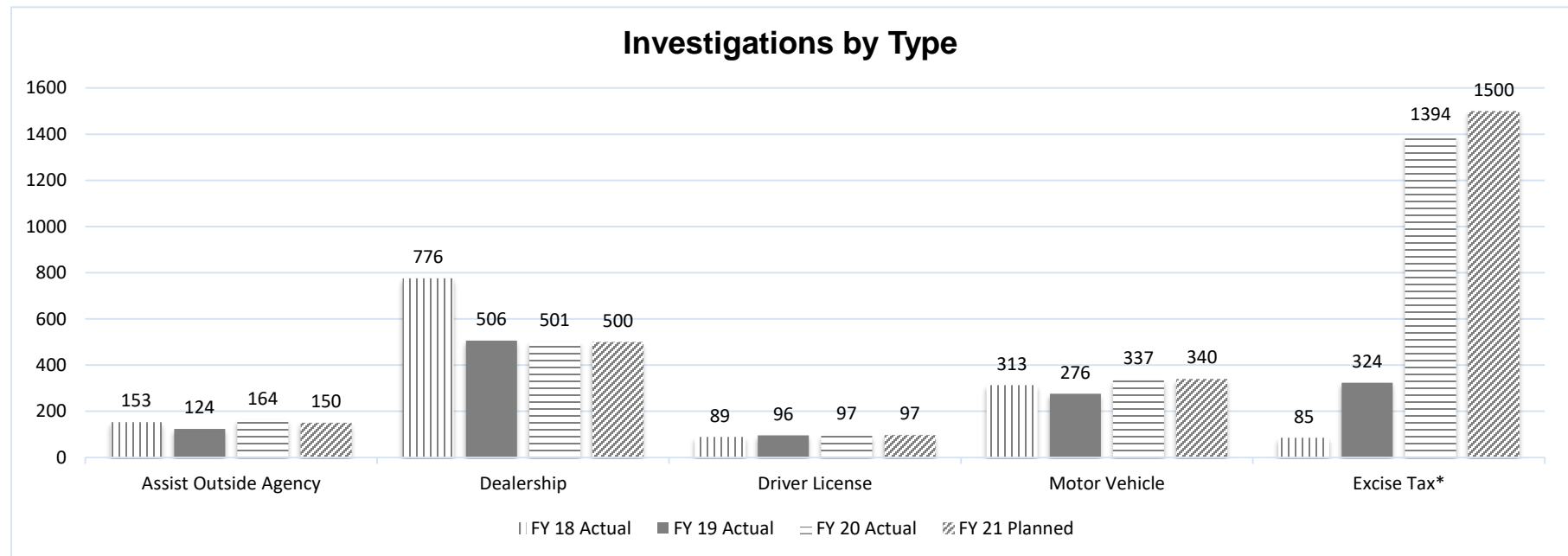
1a. What strategic priority does this program address?

Embed Transformational Purpose, Focus on Service Culture, and Partnership

1b. What does this program do?

The Compliance and Investigation Bureau (CIB) is responsible for creating and maintaining a climate of voluntary compliance to help citizens and businesses meet their statutory requirements by investigating complaints relating to fraudulent activities involving motor vehicle sales tax, titling and registration, odometers, driver licenses, license plates, cigarette tax, and motor fuel tax. CIB ensures businesses comply with motor vehicle dealer and salvage licensing requirements and enforces compliance with the tobacco Master Settlement Agreement.

2a. Provide an activity measure(s) for the program.



*The substantial increase in Excise Tax investigations in FY20 was the result of an additional funding for two full time excise tax investigators.

PROGRAM DESCRIPTION

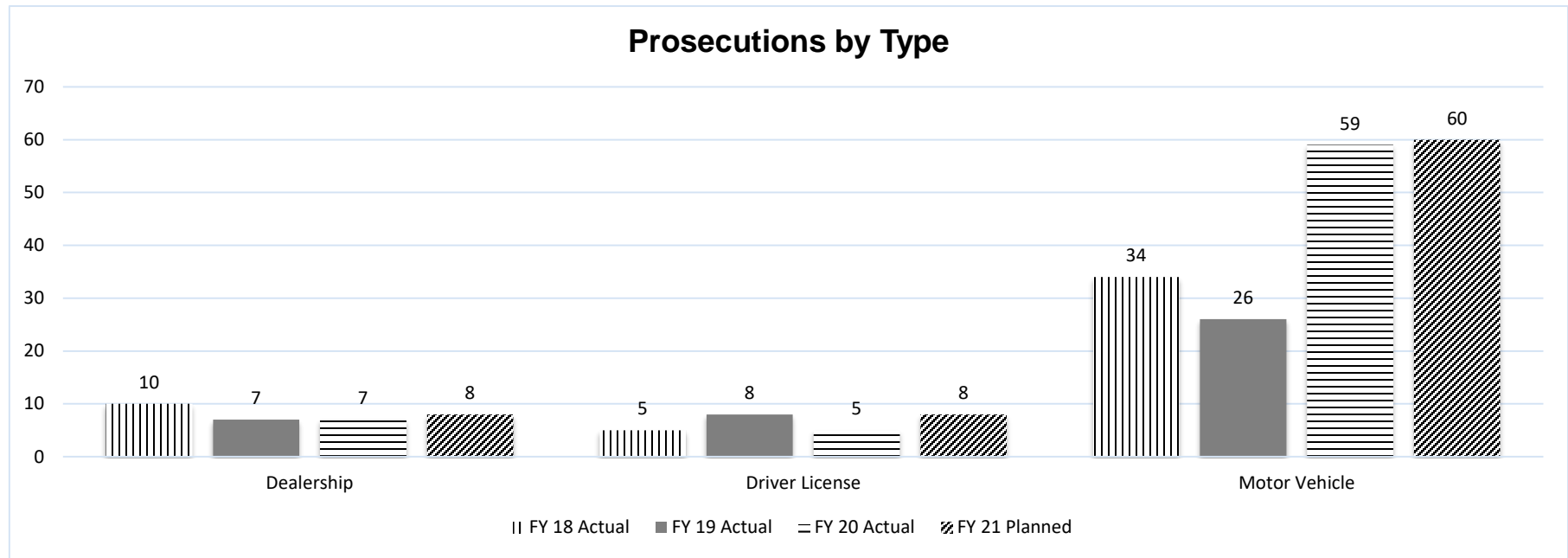
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2b. Provide a measure(s) of the program's quality.



PROGRAM DESCRIPTION

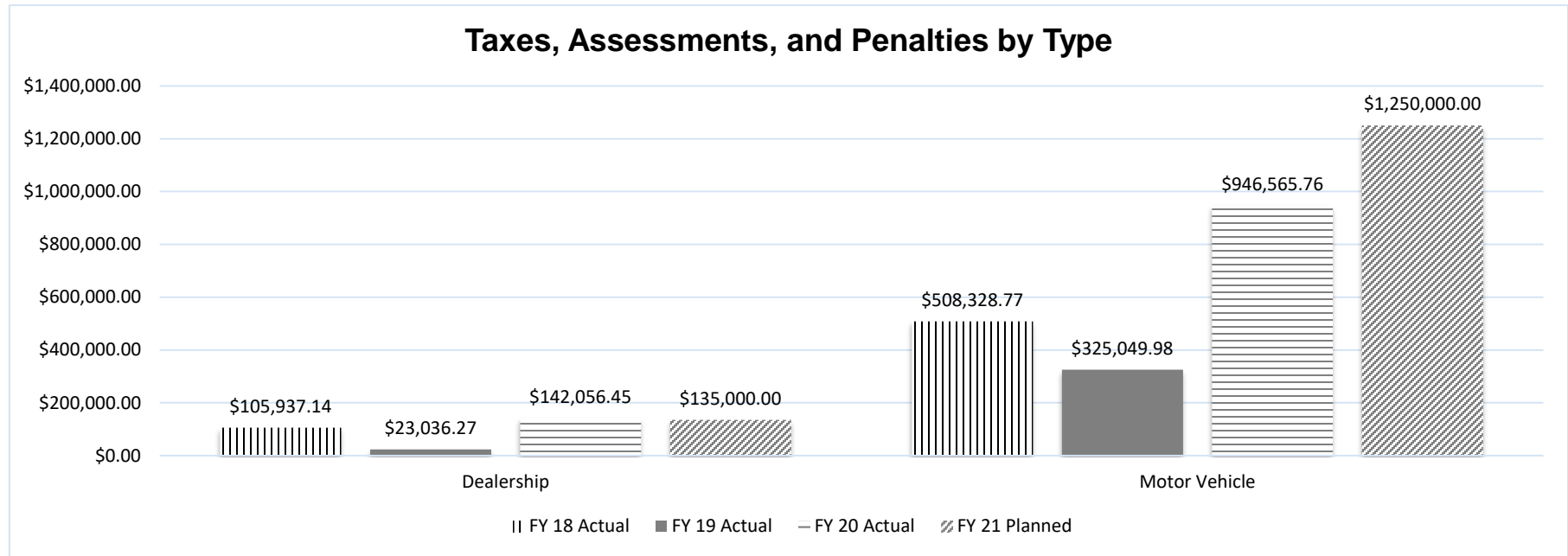
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2c. Provide a measure(s) of the program's impact.



PROGRAM DESCRIPTION

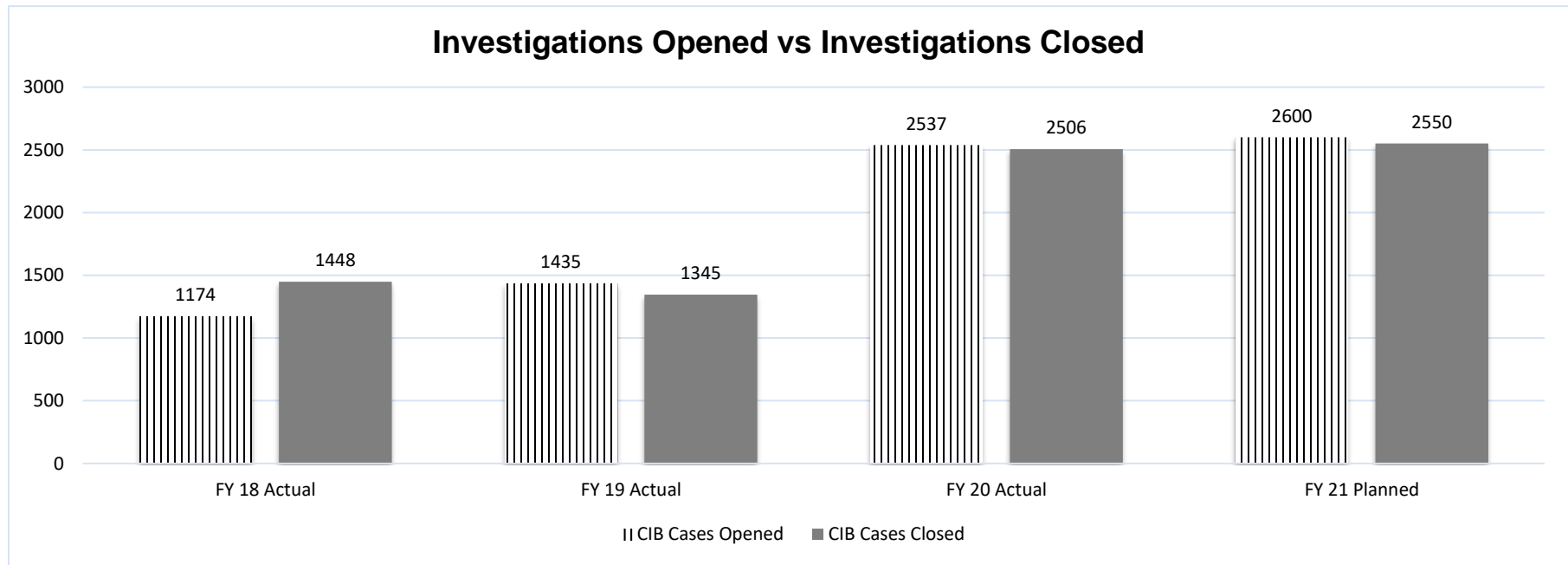
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

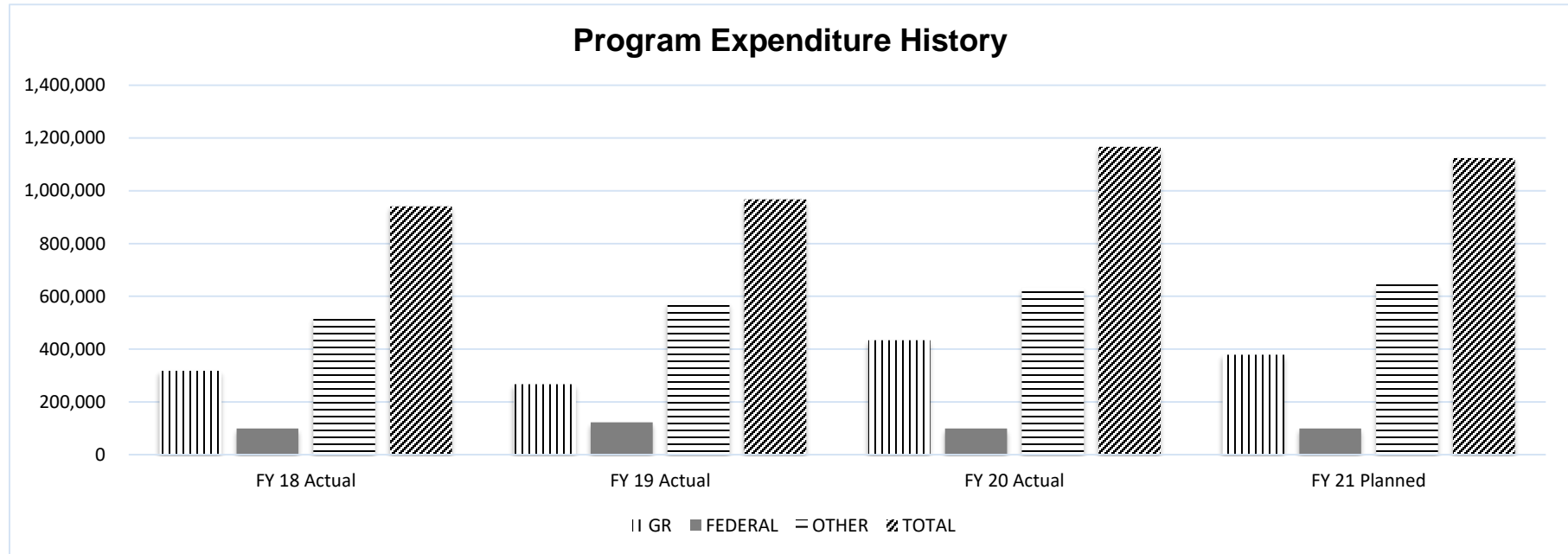
Department of Revenue

HB Section(s): 4.005, 4.02

Program Name: Compliance and Investigation Bureau

Program is found in the following core budget(s): General Counsel's Office

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22, Chapters 32, 136, 142, 143, 144, 147, 154, 301.216, 301.302 and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	1,362,904	35.97	1,459,022	41.04	1,459,022	41.04	1,361,902	38.49
DEPT OF REVENUE	35,931	1.01	57,116	1.74	57,116	1.74	57,116	1.74
CHILD SUPPORT ENFORCEMENT FUND	22,579	0.62	27,480	0.88	27,480	0.88	27,480	0.88
TOTAL - PS	1,421,414	37.60	1,543,618	43.66	1,543,618	43.66	1,446,498	41.11
EXPENSE & EQUIPMENT								
GENERAL REVENUE	228,926	0.00	318,211	0.00	318,211	0.00	318,211	0.00
DEPT OF REVENUE	1,754,052	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00
CHILD SUPPORT ENFORCEMENT FUND	1,027,449	0.00	1,462,900	0.00	1,462,900	0.00	1,462,900	0.00
TOTAL - EE	3,010,427	0.00	5,251,117	0.00	5,251,117	0.00	5,251,117	0.00
TOTAL	4,431,841	37.60	6,794,735	43.66	6,794,735	43.66	6,697,615	41.11
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	13,621	0.00
DEPT OF REVENUE	0	0.00	0	0.00	0	0.00	571	0.00
CHILD SUPPORT ENFORCEMENT FUND	0	0.00	0	0.00	0	0.00	274	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	14,466	0.00
TOTAL	0	0.00	0	0.00	0	0.00	14,466	0.00
GRAND TOTAL	\$4,431,841	37.60	\$6,794,735	43.66	\$6,794,735	43.66	\$6,712,081	41.11

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im_disummary

CORE DECISION ITEM

Department of Revenue	Budget Unit	86135C
Division of Administration		
Core	HB Section	4.025

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	1,459,022	57,116	27,480	1,543,618	PS	1,361,902	57,116	27,480	1,446,498
EE	318,211	3,470,006	1,462,900	5,251,117	EE	318,211	3,470,006	1,462,900	5,251,117
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,777,233	3,527,122	1,490,380	6,794,735	Total	1,680,113	3,527,122	1,490,380	6,697,615
FTE	41.04	1.74	0.88	43.66	FTE	38.49	1.74	0.88	41.11
Est. Fringe	1,059,758	43,360	21,464	1,124,582	Est. Fringe	991,769	43,360	21,464	1,056,593
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Child Support Enforcement Fund (0169)

Other Funds:

2. CORE DESCRIPTION

The Administration Division includes three programs and the Office of the Director. The three administrative programs provide support functions to increase the effectiveness of tax revenue collections and motor vehicle and driver licensing programs. This Division leads these three programs and the Department's operational excellence initiatives, including continuous improvement initiatives and performance data analytics.

The Office of the Director sets strategy and action plans, builds internal expertise, shapes policy, and directs operational performance. The Office of the Director also handles legislative inquiries and proposals; manages press inquiries and internal and external communications, including social media and website content and educational videos; and assists with community outreach efforts.

The Human Resources and Total Rewards program provides support to all team members in the areas of human resources initiatives, payroll process, policy, employment law guidance, recruitment, and team member professional development.

The Financial Services program is responsible for providing services to the divisions in the areas of budget, procurement, and accounts receivable/payables. This program manages the deposit and cashing of state and non-state revenues for the Department and from other governmental agencies. This program provides strong internal controls by performing reconciliations and reviews, and preparing financial statements and reports.

CORE DECISION ITEM

Department of Revenue	Budget Unit	86135C
Division of Administration		
Core	HB Section	4.025

The General Services program provides services and support in the areas of incoming and outgoing mail processing; record archiving; supply ordering; license plate, tab, and other inventory distribution; delivery services; and liaison for facility leasing.

The Division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the Division administers the contract that receipts and disburses child support payments. The DSS is responsible for the grant application award and administration. The cost is split between the federal (66 percent) and state (34 percent) governments. The DOR reports its cost to DSS on a quarterly basis.

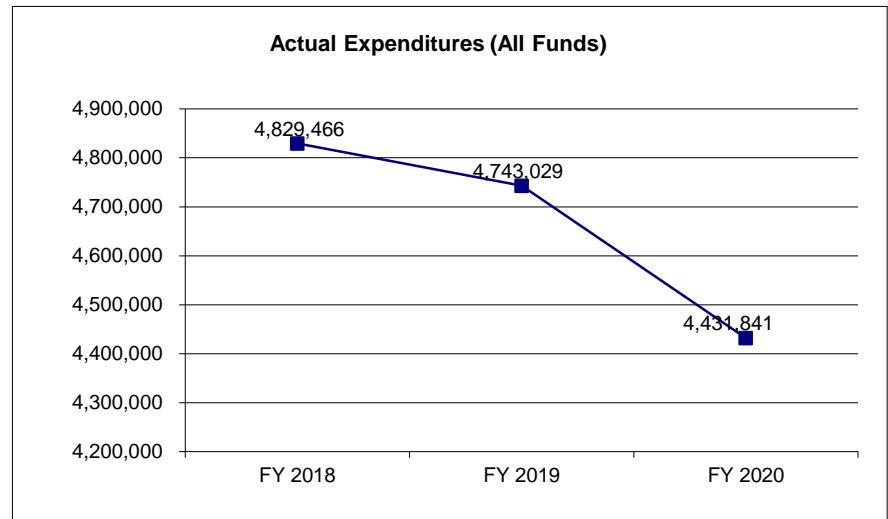
Additional divisional costs are included in the Highway Collections budget unit.

3. PROGRAM LISTING (list programs included in this core funding)

Administration/Postage

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	6,996,137	7,009,703	7,421,771	6,794,735
Less Reverted (All Funds)	(6,340)	(6,340)	(53,357)	0
Less Restricted (All Funds)*	0	0	(50,000)	0
Budget Authority (All Funds)	6,989,797	7,003,363	7,318,414	6,794,735
Actual Expenditures (All Funds)	4,829,466	4,743,029	4,431,841	N/A
Unexpended (All Funds)	2,160,331	2,260,334	2,886,573	N/A
Unexpended, by Fund:				
General Revenue	27,542	2,654	83,373	N/A
Federal	1,308,458	1,377,657	1,736,307	N/A
Other	824,331	880,023	1,066,893	N/A



*Current Year restricted amount is \$209,174 as of October 1, 2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

- (1) Additional divisional costs are included in the Department's Highway Collections budget unit.
- (2) Federal and Other funds lapse relate to the Child Support Enforcement collection services contract.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE ADMINISTRATION DIVISION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	43.66	1,459,022	57,116	27,480	1,543,618	
	EE	0.00	318,211	3,470,006	1,462,900	5,251,117	
	Total	43.66	1,777,233	3,527,122	1,490,380	6,794,735	
DEPARTMENT CORE REQUEST							
	PS	43.66	1,459,022	57,116	27,480	1,543,618	
	EE	0.00	318,211	3,470,006	1,462,900	5,251,117	
	Total	43.66	1,777,233	3,527,122	1,490,380	6,794,735	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS							
Core Reduction	1394 1751 PS	(2.55)	(97,120)	0	0	(97,120)	Core reduction from FY21 funding level realized through efficiencies and streamlined processes.
NET GOVERNOR CHANGES		(2.55)	(97,120)	0	0	(97,120)	
GOVERNOR'S RECOMMENDED CORE							
	PS	41.11	1,361,902	57,116	27,480	1,446,498	
	EE	0.00	318,211	3,470,006	1,462,900	5,251,117	
	Total	41.11	1,680,113	3,527,122	1,490,380	6,697,615	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	39,050	1.31	66,967	1.50	0	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	83,927	3.40	169,178	5.00	0	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	26,251	0.96	27,852	1.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN I	178,017	6.68	144,683	8.23	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	97,348	3.19	103,434	3.67	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN III	17,442	0.49	18,884	0.38	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	16,700	0.45	16,389	0.38	0	0.00	0	0.00
STOREKEEPER I	6,440	0.23	12,237	0.17	0	0.00	0	0.00
STOREKEEPER II	4,184	0.13	0	0.00	0	0.00	0	0.00
SUPPLY MANAGER I	15,025	0.38	15,259	0.38	0	0.00	0	0.00
PROCUREMENT OFCR II	17,707	0.36	19,497	0.38	0	0.00	0	0.00
ACCOUNT CLERK II	8,792	0.30	11,435	0.38	0	0.00	0	0.00
ACCOUNTANT I	25,160	0.75	28,362	1.09	0	0.00	0	0.00
ACCOUNTANT II	16,946	0.39	18,310	0.42	0	0.00	0	0.00
ACCOUNTANT III	16,537	0.35	18,651	0.38	0	0.00	0	0.00
ACCOUNTING SPECIALIST II	31,054	0.68	45,052	1.00	0	0.00	0	0.00
ACCOUNTING TECHNICIAN	24,290	0.81	9,464	1.86	0	0.00	0	0.00
ACCOUNTING GENERALIST I	12,525	0.37	9,318	0.28	0	0.00	0	0.00
ACCOUNTING GENERALIST II	14,472	0.37	13,928	0.41	0	0.00	0	0.00
HUMAN RELATIONS OFCR II	16,550	0.38	18,454	0.40	0	0.00	0	0.00
PERSONNEL ANAL I	0	0.00	24,589	0.38	0	0.00	0	0.00
PERSONNEL ANAL II	13,349	0.33	0	0.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	17,917	0.36	19,012	0.38	0	0.00	0	0.00
ECONOMIST (OA/REVENUE)	41,698	0.54	0	0.00	0	0.00	0	0.00
TRAINING TECH I	24,537	0.64	25,159	0.40	0	0.00	0	0.00
EXECUTIVE I	38,445	0.94	40,347	1.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	42,650	1.05	12,676	0.20	0	0.00	0	0.00
PERSONNEL CLERK	48,496	1.47	42,126	1.38	0	0.00	0	0.00
TELECOMMUN TECH I	15,097	0.37	12,190	0.38	0	0.00	0	0.00
ADMINISTRATIVE ANAL II	8,991	0.23	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	6,794	0.16	0	0.00	0	0.00	0	0.00
MOTOR VEHICLE DRIVER	38,644	1.38	40,530	1.38	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
REVENUE SECTION SUPV	8,856	0.22	41,596	1.00	0	0.00	0	0.00
REVENUE PROCESSING TECH I	26,829	1.05	47,543	1.36	0	0.00	0	0.00
REVENUE PROCESSING TECH II	4,331	0.15	0	0.00	0	0.00	0	0.00
REVENUE PROCESSING TECH III	26,567	0.87	44,249	1.62	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B1	23,911	0.35	23,322	0.38	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	89,816	1.44	75,289	1.14	0	0.00	0	0.00
HUMAN RESOURCES MGR B1	24,771	0.40	28,063	0.38	0	0.00	0	0.00
REVENUE MANAGER, BAND 1	27,826	0.49	25,359	0.38	0	0.00	0	0.00
STATE DEPARTMENT DIRECTOR	17,605	0.13	22,059	0.40	22,059	0.40	22,059	0.40
DESIGNATED PRINCIPAL ASST DEPT	87,295	1.14	126,748	2.14	126,748	2.14	126,748	2.14
DIVISION DIRECTOR	22,711	0.25	34,461	0.37	34,461	0.37	34,461	0.37
DESIGNATED PRINCIPAL ASST DIV	44,827	0.58	29,498	0.50	20,140	0.20	20,140	0.20
CLERK	811	0.04	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	25,998	0.43	43,683	0.80	25,664	0.40	25,664	0.40
SPECIAL ASST OFFICE & CLERICAL	24,225	0.61	17,765	0.38	31,784	0.78	31,784	0.78
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	360,782	16.28	323,195	15.28
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	66,967	1.50	66,967	1.50
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	56,736	1.38	56,736	1.38
ADMINISTRATIVE MANAGER	0	0.00	0	0.00	52,681	0.76	52,681	0.76
ASSOCIATE CUSTOMER SERVICE REP	0	0.00	0	0.00	47,543	1.36	47,543	1.36
LEAD CUSTOMER SERVICE REP	0	0.00	0	0.00	44,249	1.62	44,249	1.62
CUSTOMER SERVICE MANAGER	0	0.00	0	0.00	41,596	1.00	41,596	1.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	12,676	0.20	12,676	0.20
STORES/WAREHOUSE ASSISTANT	0	0.00	0	0.00	0	0.00	0	0.00
STORES/WAREHOUSE ASSOCIATE	0	0.00	0	0.00	12,237	0.17	0	0.00
STORES/WAREHOUSE SUPERVISOR	0	0.00	0	0.00	15,259	0.38	15,259	0.38
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	19,012	0.38	0	0.00
STAFF DEVELOPMENT TRAINER	0	0.00	0	0.00	34,517	0.70	34,517	0.70
ACCOUNTS ASSISTANT	0	0.00	0	0.00	11,435	0.38	11,435	0.38
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	79,382	4.06	79,382	4.06
ACCOUNTANT	0	0.00	0	0.00	45,052	1.00	45,052	1.00
SENIOR ACCOUNTANT	0	0.00	0	0.00	18,651	0.38	18,651	0.38

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
ACCOUNTANT MANAGER	0	0.00	0	0.00	75,289	1.14	75,289	1.14
ECONOMIST	0	0.00	0	0.00	78,249	1.00	78,249	1.00
PROCUREMENT SPECIALIST	0	0.00	0	0.00	19,497	0.38	19,497	0.38
HUMAN RESOURCES ASSISTANT	0	0.00	0	0.00	42,126	1.38	42,126	1.38
HUMAN RESOURCES GENERALIST	0	0.00	0	0.00	49,589	1.38	49,589	1.38
HUMAN RESOURCES SPECIALIST	0	0.00	0	0.00	18,454	0.40	18,454	0.40
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	28,063	0.38	28,063	0.38
NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	12,190	0.38	12,190	0.38
DRIVER	0	0.00	0	0.00	40,530	1.38	12,246	0.38
TOTAL - PS	1,421,414	37.60	1,543,618	43.66	1,543,618	43.66	1,446,498	41.11
TRAVEL, IN-STATE	1,664	0.00	7,407	0.00	7,407	0.00	7,407	0.00
TRAVEL, OUT-OF-STATE	124	0.00	5,000	0.00	5,000	0.00	5,000	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	447,512	0.00	804,959	0.00	804,959	0.00	804,959	0.00
PROFESSIONAL DEVELOPMENT	2,882	0.00	17,700	0.00	17,700	0.00	17,700	0.00
COMMUNICATION SERV & SUPP	919	0.00	6,373	0.00	6,373	0.00	6,373	0.00
PROFESSIONAL SERVICES	2,532,123	0.00	4,363,122	0.00	4,363,122	0.00	4,363,122	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	17,748	0.00	35,000	0.00	35,000	0.00	35,000	0.00
COMPUTER EQUIPMENT	5,956	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
OTHER EQUIPMENT	1,314	0.00	5,001	0.00	5,001	0.00	5,001	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	50	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ADMINISTRATION DIVISION								
CORE								
MISCELLANEOUS EXPENSES	185	0.00	1,500	0.00	1,500	0.00	1,500	0.00
TOTAL - EE	3,010,427	0.00	5,251,117	0.00	5,251,117	0.00	5,251,117	0.00
GRAND TOTAL	\$4,431,841	37.60	\$6,794,735	43.66	\$6,794,735	43.66	\$6,697,615	41.11
GENERAL REVENUE	\$1,591,830	35.97	\$1,777,233	41.04	\$1,777,233	41.04	\$1,680,113	38.49
FEDERAL FUNDS	\$1,789,983	1.01	\$3,527,122	1.74	\$3,527,122	1.74	\$3,527,122	1.74
OTHER FUNDS	\$1,050,028	0.62	\$1,490,380	0.88	\$1,490,380	0.88	\$1,490,380	0.88

PROGRAM DESCRIPTION

Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

1a. What strategic priority does this program address?

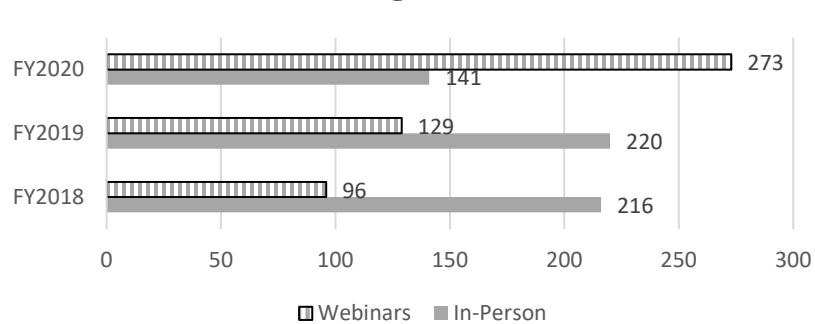
Embed Transformational Purpose, Focus on Service Culture, Partnerships, Employee Recognition and Engagement.

1b. What does this program do?

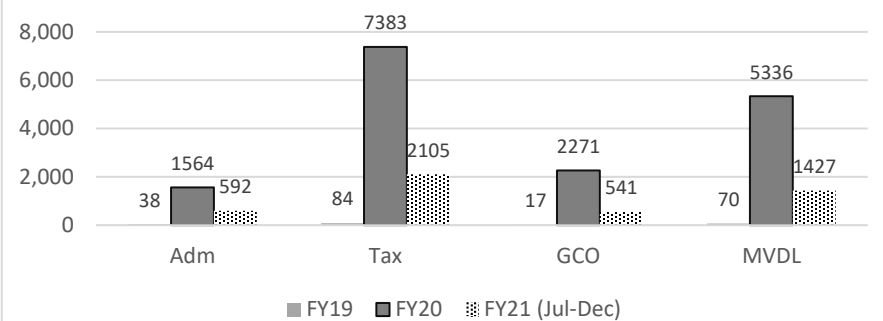
The Administration Division provides administrative support and executive leadership to help all department divisions by enabling them to focus on their primary responsibilities with effective communication strategies, human resource and payroll processing, professional development initiatives, financial and general services.

2a. Provide an activity measure(s) for the program.

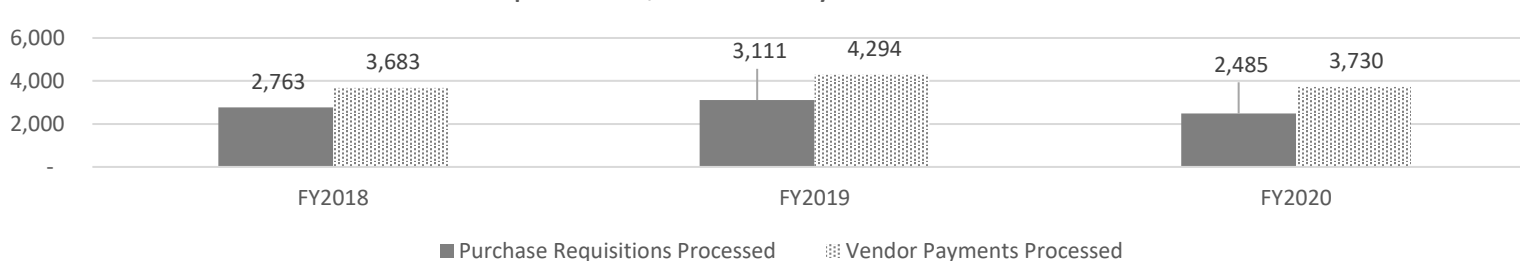
Classroom Training Sessions Conducted



MO Learning Courses Completed



Requisitions/Vendor Payments Processed



PROGRAM DESCRIPTION

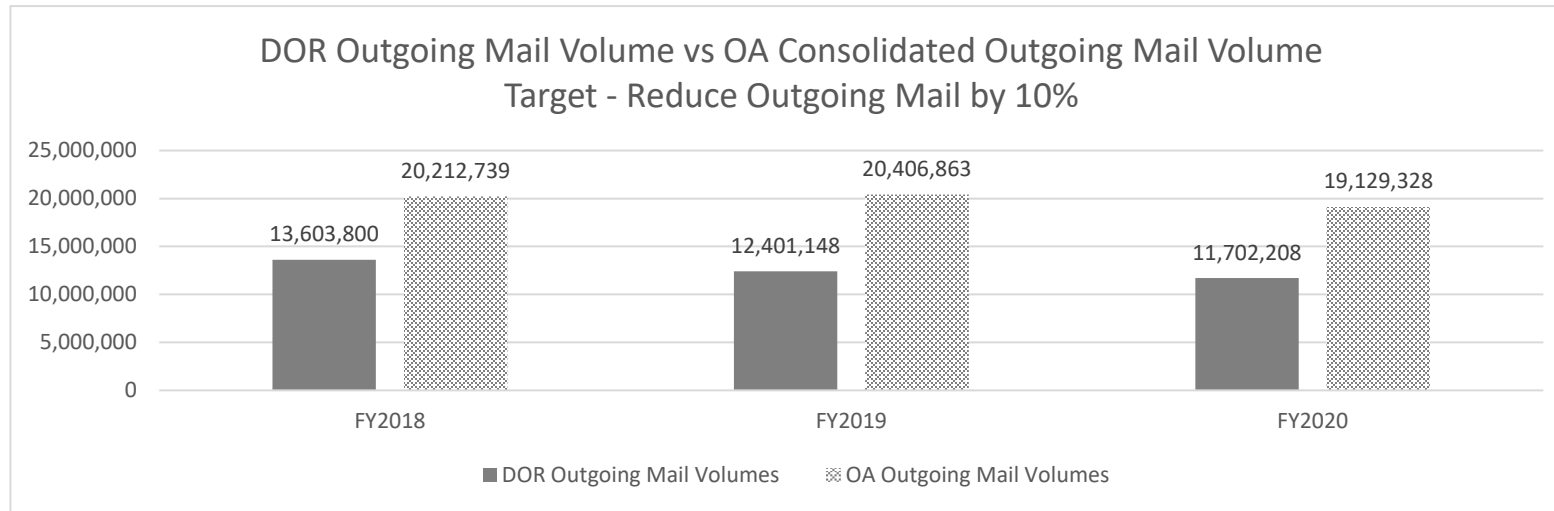
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

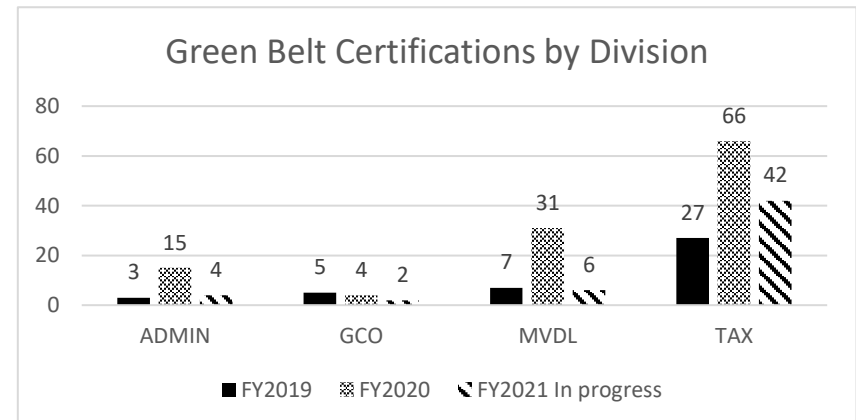
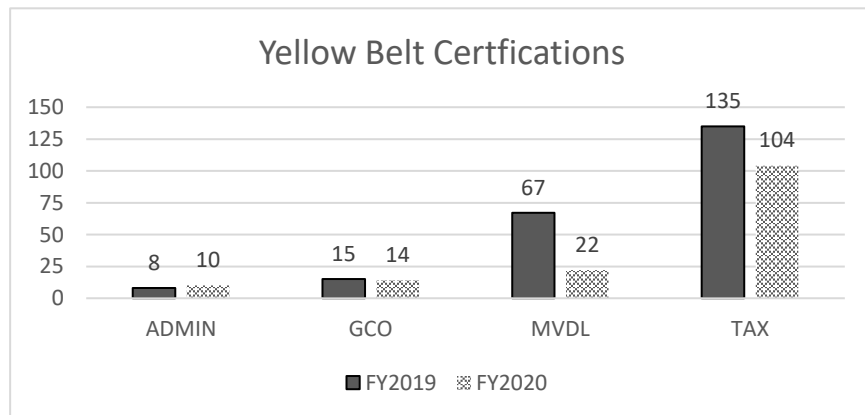
Program is found in the following core budget(s): Administration/Postage

2a. Provide an activity measure(s) for the program (cont).



2b. Provide a measure(s) of the program's quality.

The Department of Revenue's goal is to create a pool of certified professionals that are ready, willing and able to lead teams, projects and DOR initiatives.



PROGRAM DESCRIPTION

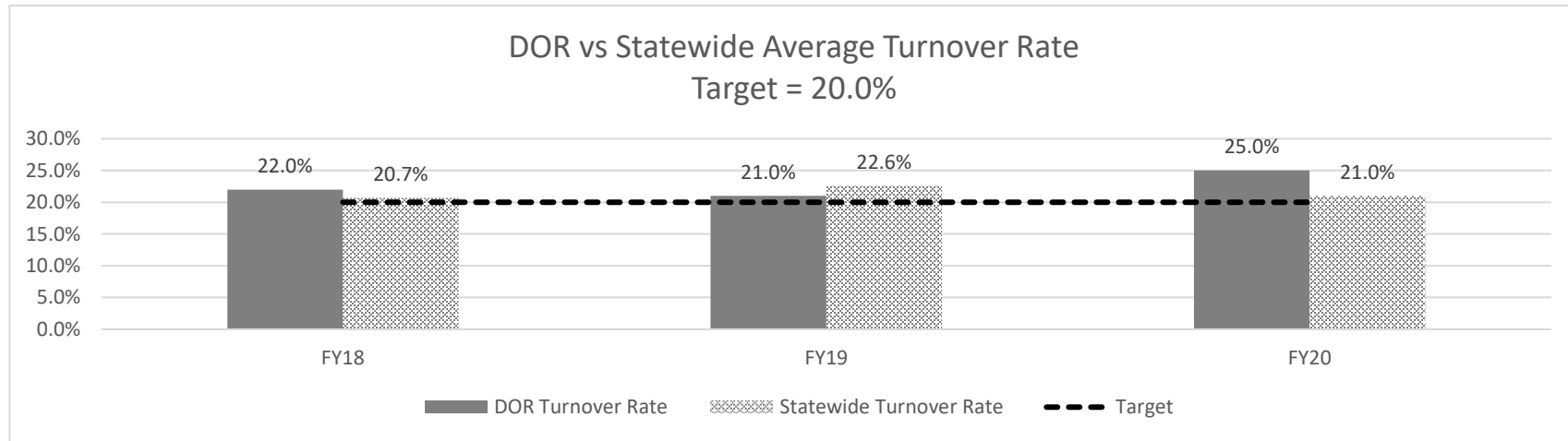
Department of Revenue

HB Section(s): 4.005 and 4.025

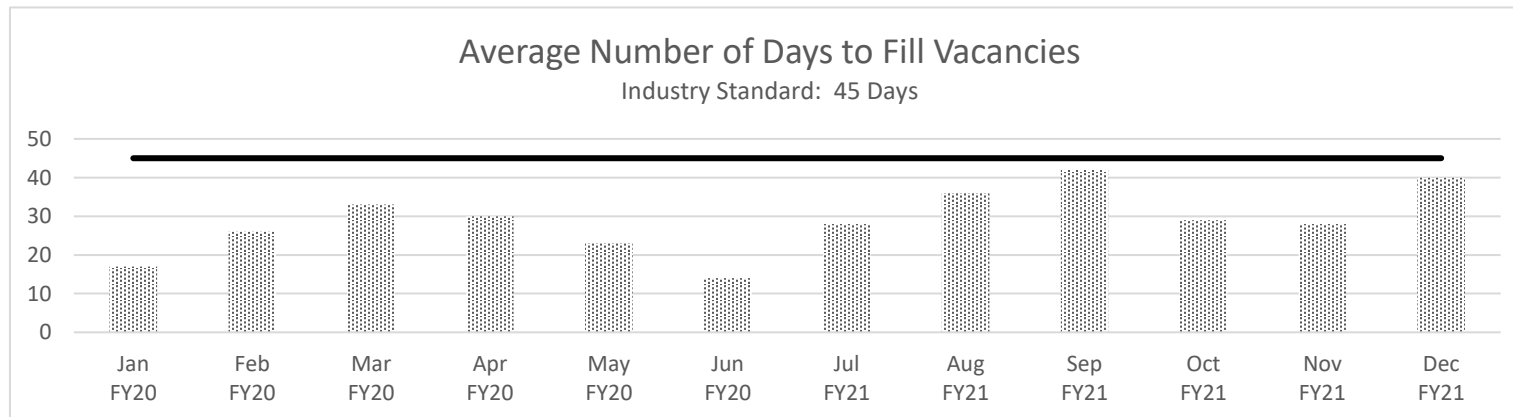
Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

2c. Provide a measure(s) of the program's impact.



2d. Provide a measure(s) of the program's efficiency.



PROGRAM DESCRIPTION

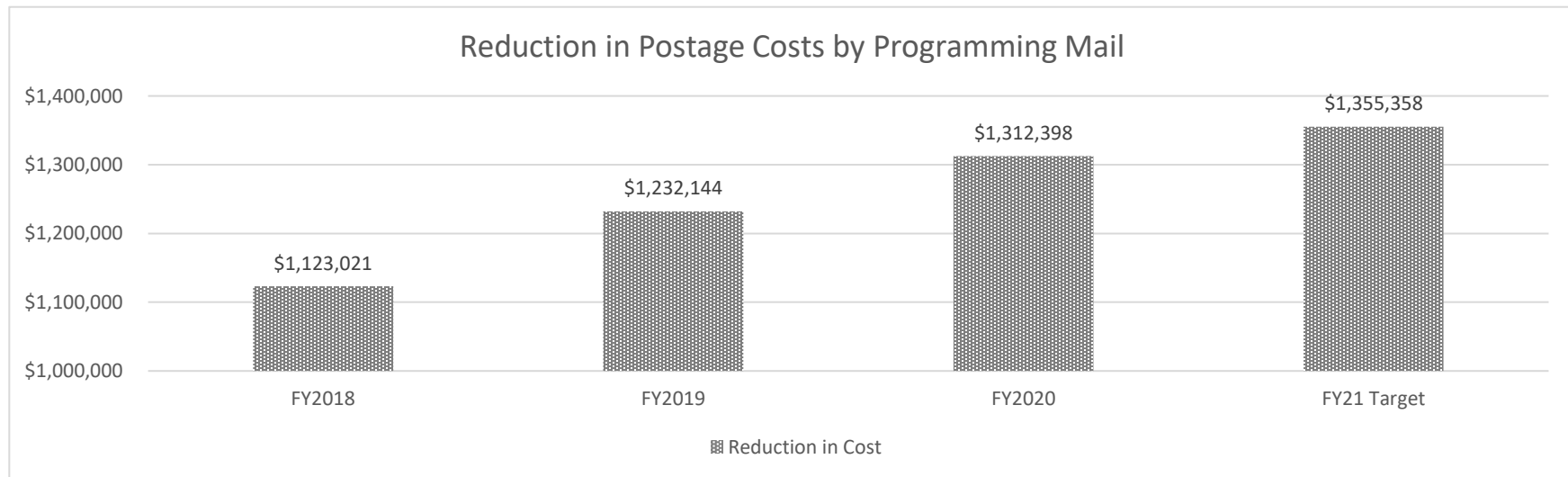
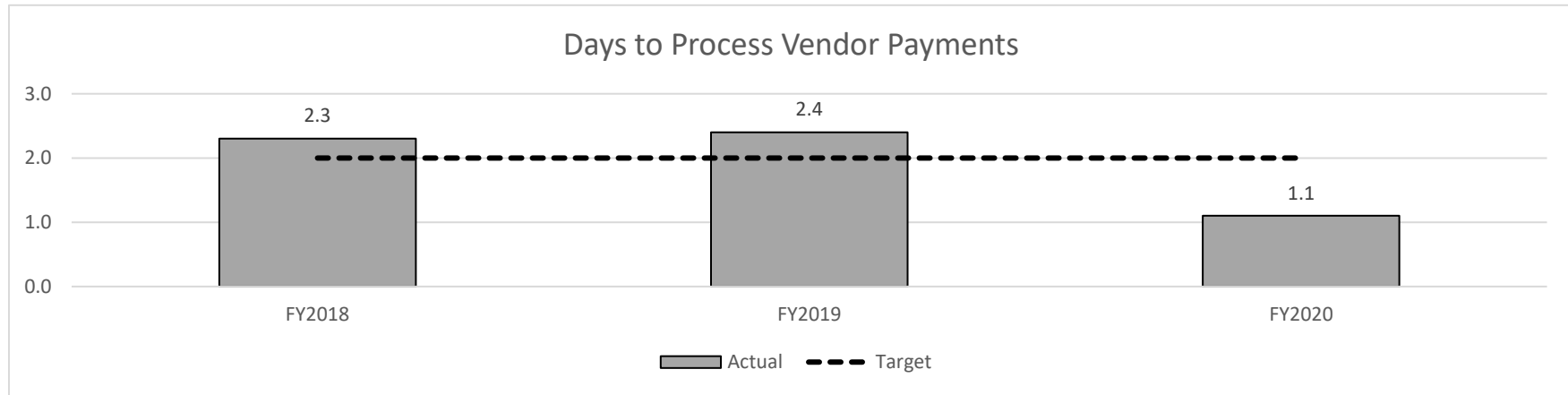
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

2d. Provide a measure(s) of the program's efficiency (cont).



The Department programs its outgoing mail to take advantage of United State Postal Service postage discounts.

PROGRAM DESCRIPTION

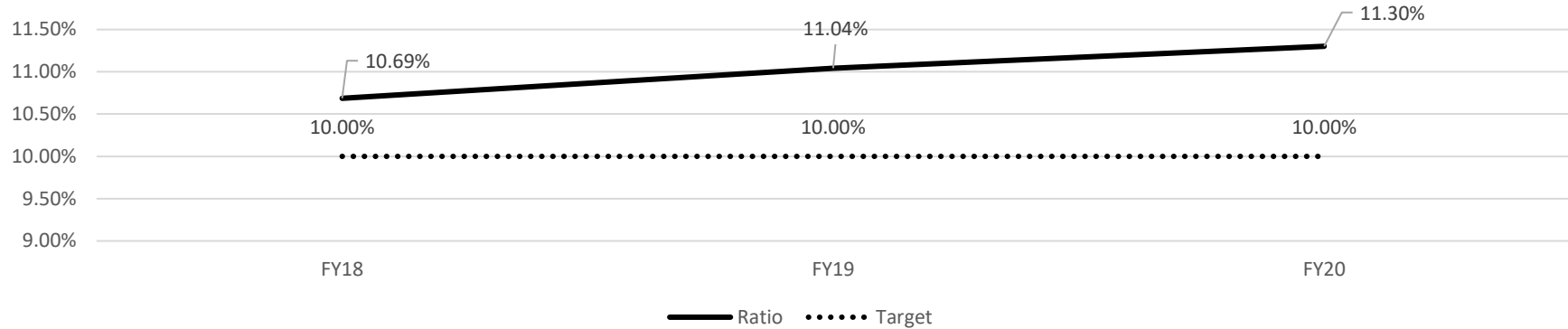
Department of Revenue

HB Section(s): 4.005 and 4.025

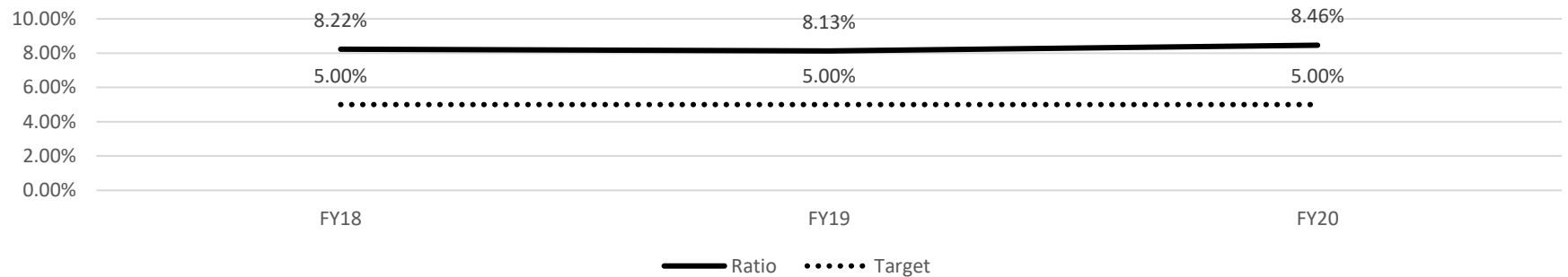
Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

Percentage of Administrative Expenditures to Total Expenditures



Percentage of Administrative FTE to Total Budgeted FTE



PROGRAM DESCRIPTION

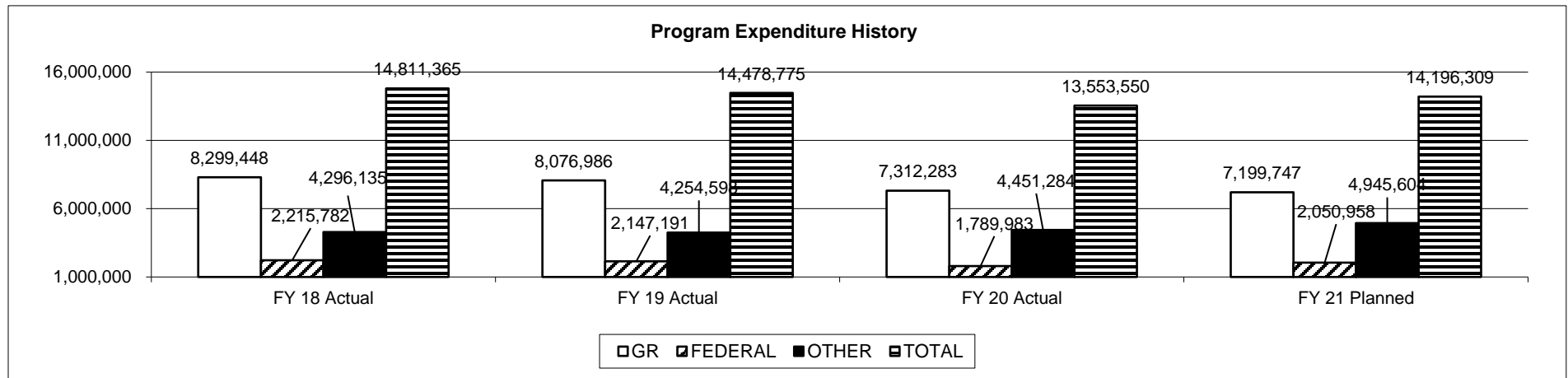
Department of Revenue

HB Section(s): 4.005 and 4.025

Program Name - Administration Division

Program is found in the following core budget(s): Administration/Postage

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

Child Support Enforcement (0169); Health Initiatives (0275); Conservation Commission (0609); Motor Vehicle Commission (0588)

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Article IV, Sections 12 and 22; Chapters 32, 136, 142, 143, 144, 147, 154, 301, 302, and 306, RSMo

6. Are there federal matching requirements? If yes, please explain.

Costs to transact child support IV-D payments are paid 66 percent by federal funds and 34 percent by state funds. Sixty-six percent federal financial participation is available for Non-IV-D transactions costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.

7. Is this a federally mandated program? If yes, please explain.

Federal requirements as specified in P.L.93-647 and 45 CFR, Section 303.20

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	3,042,721	0.00	3,043,011	0.00	3,043,011	0.00	3,043,011	0.00
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	5,373	0.00
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	44,029	0.00
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	1,343	0.00
TOTAL - EE	3,093,305	0.00	3,093,756	0.00	3,093,756	0.00	3,093,756	0.00
TOTAL	3,093,305	0.00	3,093,756	0.00	3,093,756	0.00	3,093,756	0.00
GRAND TOTAL	\$3,093,305	0.00	\$3,093,756	0.00	\$3,093,756	0.00	\$3,093,756	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	86150C
Division - Administration		
Core - Postage	HB Section	4.025

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	3,043,011	0	50,745	3,093,756	EE	3,043,011	0	50,745	3,093,756
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	3,043,011	0	50,745	3,093,756	Total	3,043,011	0	50,745	3,093,756
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				
Other Funds:	Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission (0609)				Other Funds:	Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission (0609)			

2. CORE DESCRIPTION

The Department of Revenue postage appropriations support the annual processing of more than 12 million pieces of outgoing mail through its Mail Service Center and contracted vendors. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of tax forms, marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutorily required pieces of certified mail.

Additional postage costs are included in the Highway Collections budget unit for driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices and statutorily required pieces of mail.

These mailings support the operational programs in their role of revenue collection by notifying citizens of taxes due and owed and of renewal dates of licenses and vehicle registrations to aid in timely renewals. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marinecraft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>86150C</u>
Division - Administration	
Core - Postage	HB Section <u>4.025</u>

3. PROGRAM LISTING (list programs included in this core funding)

Administration/Postage

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	4,043,756	3,793,756	3,393,756	3,093,756
Less Reverted (All Funds)	(119,951)	(112,451)	(100,451)	0
Less Restricted (All Funds)*	0	0	(200,000)	0
Budget Authority (All Funds)	3,923,805	3,681,305	3,093,305	3,093,756
Actual Expenditures (All Funds)	3,923,805	3,681,305	3,093,305	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

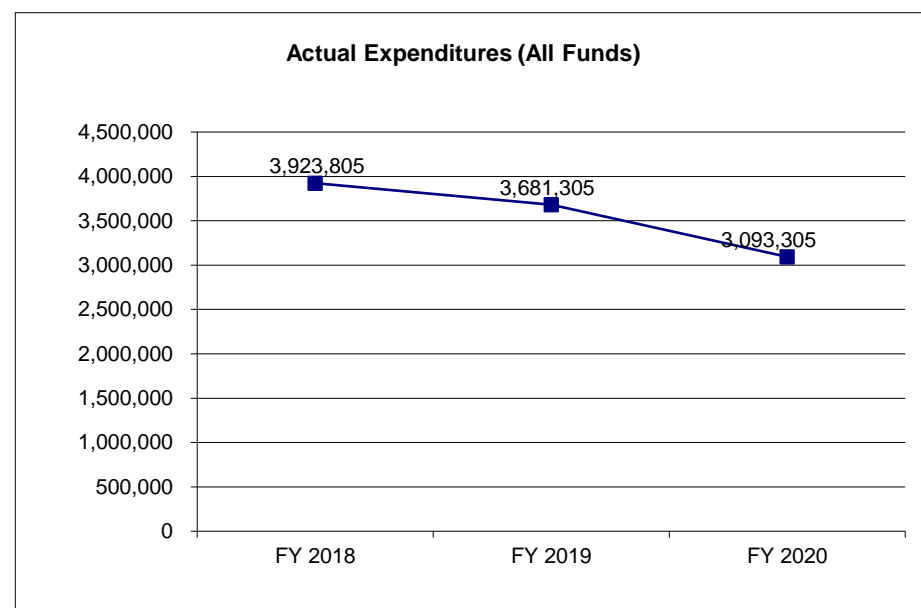
*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Additional costs are included in the Highway Collections budget unit.



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

POSTAGE

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	EE	0.00	3,043,011	0	50,745	3,093,756	
	Total	0.00	3,043,011	0	50,745	3,093,756	
DEPARTMENT CORE REQUEST	EE	0.00	3,043,011	0	50,745	3,093,756	
	Total	0.00	3,043,011	0	50,745	3,093,756	
GOVERNOR'S RECOMMENDED CORE	EE	0.00	3,043,011	0	50,745	3,093,756	
	Total	0.00	3,043,011	0	50,745	3,093,756	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
POSTAGE								
CORE								
TRAVEL, IN-STATE	174	0.00	675	0.00	675	0.00	675	0.00
SUPPLIES	2,570,785	0.00	2,832,554	0.00	2,832,554	0.00	2,832,554	0.00
PROFESSIONAL DEVELOPMENT	358	0.00	677	0.00	677	0.00	677	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	336,789	0.00	53,350	0.00	53,350	0.00	53,350	0.00
M&R SERVICES	141,447	0.00	100,000	0.00	100,000	0.00	100,000	0.00
OFFICE EQUIPMENT	35,161	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	631	0.00	100,000	0.00	100,000	0.00	100,000	0.00
EQUIPMENT RENTALS & LEASES	7,960	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
TOTAL - EE	3,093,305	0.00	3,093,756	0.00	3,093,756	0.00	3,093,756	0.00
GRAND TOTAL	\$3,093,305	0.00	\$3,093,756	0.00	\$3,093,756	0.00	\$3,093,756	0.00
GENERAL REVENUE	\$3,042,721	0.00	\$3,043,011	0.00	\$3,043,011	0.00	\$3,043,011	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$50,584	0.00	\$50,745	0.00	\$50,745	0.00	\$50,745	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
APPROPRIATED TAX CREDITS								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	194,000	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	194,000	0.00	0	0.00	0	0.00	0	0.00
TOTAL	194,000	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$194,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87021C
Division - Taxation		
Core - Appropriated Tax Credits (Rolling Stock)	HB Section	4.025

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue collects taxes imposed on freight line companies as authorized by Sections 137.1021, RSMo. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Revenue Fund. The remaining proceeds are distributed to counties based on each county's percentage of rail track line to the aggregate total of the state.

Subject to appropriation, for all taxable years beginning on or after January 1, 2009, a freight line company is allowed a credit for eligible expenses against the tax. The state reimburses any political subdivision of this state for any decrease in revenue due to the credit. This appropriation is used to reimburse the political subdivisions.

This appropriation was not funded in Fiscal Year 2021.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87021C</u>
Division - Taxation	
Core - Appropriated Tax Credits (Rolling Stock)	HB Section <u>4.025</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	0	0	200,000	0
Less Reverted (All Funds)	0	0	(6,000)	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	0	194,000	0
Actual Expenditures (All Funds)	0	0	194,000	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	Note 1	Note 1		

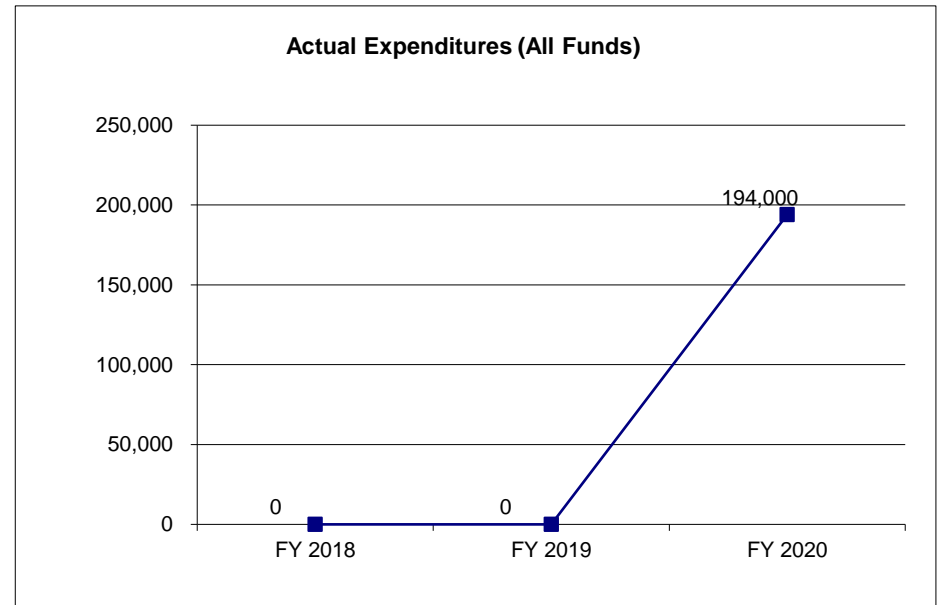
*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Note 1: The Rolling Stock Tax Credit was included in the Department of Economic Development's (DED) budget in Fiscal Years 2018 and 2019. It was transferred to the Department of Revenue in the Fiscal Year 2020 budget process. The DED appropriation was not funded in Fiscal Year 2018 and only funded for \$1 in Fiscal Year 2019.



DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
APPROPRIATED TAX CREDITS								
CORE								
PROGRAM DISTRIBUTIONS	194,000	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	194,000	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$194,000	0.00	\$0	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$194,000	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PORT AIM ZONES								
CORE								
PROGRAM-SPECIFIC								
PORT AUTHORITY AIM ZONE FUND	0	0.00	100,000	0.00	100,000	0.00	100,000	0.00
TOTAL - PD	0	0.00	100,000	0.00	100,000	0.00	100,000	0.00
TOTAL	0	0.00	100,000	0.00	100,000	0.00	100,000	0.00
GRAND TOTAL	\$0	0.00	\$100,000	0.00	\$100,000	0.00	\$100,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	86160C
Division - Taxation		
Core - Port Aim Zone	HB Section	4.03

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	100,000	100,000
TRF	0	0	0	0
Total	0	0	100,000	100,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Port Authority Aim Zone Fund (0583)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	100,000	100,000
TRF	0	0	0	0
Total	0	0	100,000	100,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Port Authority Aim Zone Fund (0583)

2. CORE DESCRIPTION

Any port authority located in this state may establish an Advanced Industrial Manufacturing Zone or AIM Zone as authorized by Section 68.075, RSMo. Fifty percent of the state tax withholdings on new jobs within such a zone is deposited into the Port Authority AIM Zone Fund and subsequently distributed back to the AIM Zone for the purpose of expansion, development or redevelopment. The port authority approves any projects and must submit an annual budget to the Department of Economic Development explaining how and when the monies will be spent.

This appropriation request allows the Department of Revenue to distribute the funds in the Port Authority Aim Zone Fund back to the port authorities.

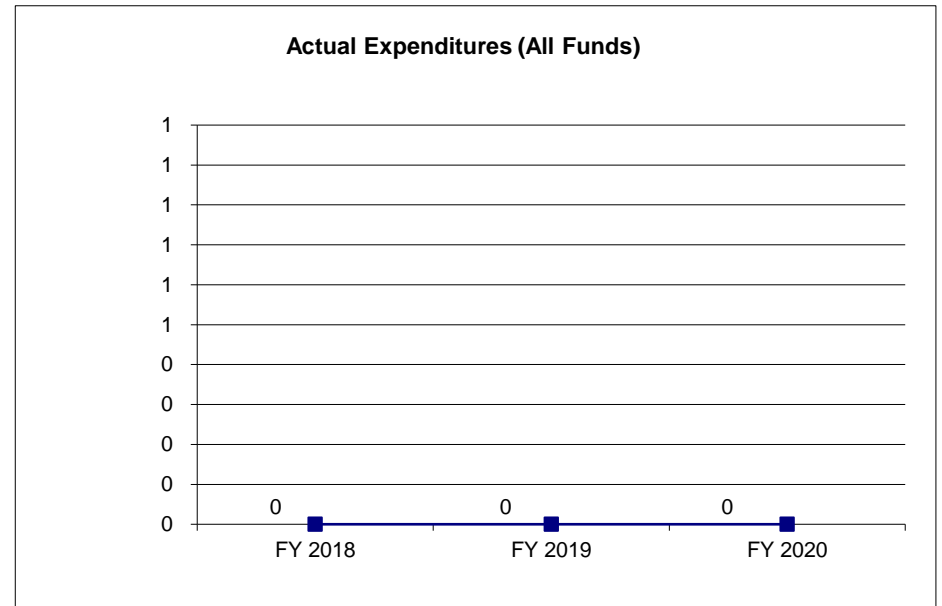
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	86160C
Division - Taxation		
Core - Port Aim Zone	HB Section	4.03

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	0	100,000	100,000	100,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	0	100,000	100,000	100,000
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	100,000	100,000	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	100,000	100,000	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

PORT AIM ZONES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	PD	0.00	0	0	100,000	100,000	
	Total	0.00	0	0	100,000	100,000	
DEPARTMENT CORE REQUEST	PD	0.00	0	0	100,000	100,000	
	Total	0.00	0	0	100,000	100,000	
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	100,000	100,000	
	Total	0.00	0	0	100,000	100,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PORT AIM ZONES								
CORE								
PROGRAM DISTRIBUTIONS	0	0.00	100,000	0.00	100,000	0.00	100,000	0.00
TOTAL - PD	0	0.00	100,000	0.00	100,000	0.00	100,000	0.00
GRAND TOTAL	\$0	0.00	\$100,000	0.00	\$100,000	0.00	\$100,000	0.00
GENERAL REVENUE								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS								
	\$0	0.00	\$100,000	0.00	\$100,000	0.00	\$100,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
PROSEC ATTYS-COLL AGENCY FEES									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	647,906	0.00	900,000	0.00	900,000	0.00	900,000	0.00	0.00
TOTAL - EE	647,906	0.00	900,000	0.00	900,000	0.00	900,000	0.00	0.00
PROGRAM-SPECIFIC									
GENERAL REVENUE	2,127,997	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	0.00
TOTAL - PD	2,127,997	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	0.00
TOTAL	2,775,903	0.00	2,900,000	0.00	2,900,000	0.00	2,900,000	0.00	0.00
GRAND TOTAL	\$2,775,903	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00	0.00

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CORE DECISION ITEM

<u>Department of Revenue</u>	Budget Unit	<u>87060C</u>
<u>Divisions - Taxation and Administration</u>		
<u>Core - Prosecuting Attorney/Collection Agency Fees</u>	HB Section	<u>4.035</u>

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	2,900,000	0	0	2,900,000
TRF	0	0	0	0
Total	2,900,000	0	0	2,900,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	2,900,000	0	0	2,900,000
TRF	0	0	0	0
Total	2,900,000	0	0	2,900,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

The Department of Revenue exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

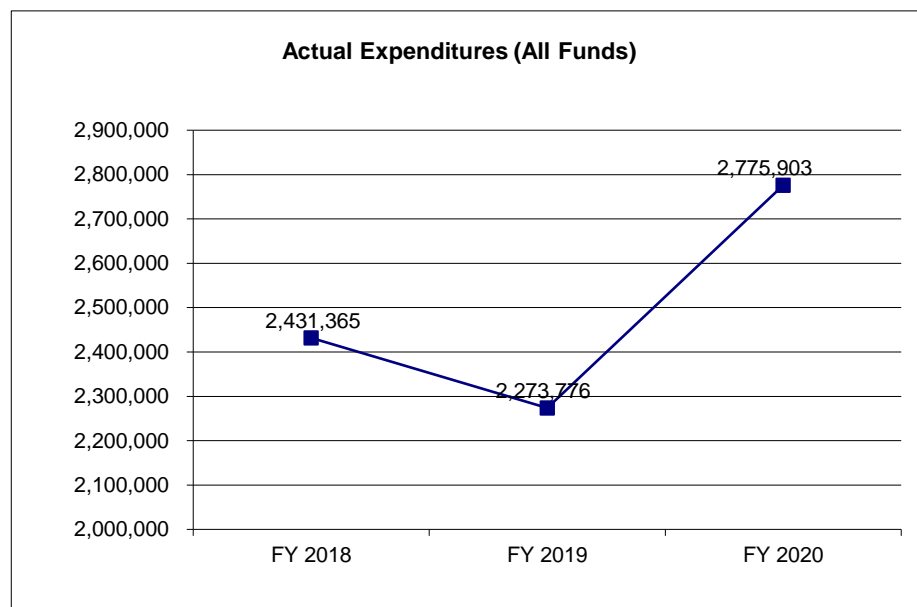
Department of Revenue
Divisions - Taxation and Administration
Core - Prosecuting Attorney/Collection Agency Fees

Budget Unit 87060C

HB Section 4.035

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	3,300,000	2,900,000	2,900,000	2,900,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	(124,097)	0
Budget Authority (All Funds)	3,300,000	2,900,000	2,775,903	2,900,000
Actual Expenditures (All Funds)	2,431,365	2,273,776	2,775,903	N/A
Unexpended (All Funds)	868,635	626,224	0	N/A
Unexpended, by Fund:				
General Revenue	868,635	626,224	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is \$600,000 as of October 1, 2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

PROSEC ATTYS-COLL AGENCY FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES							
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	Total	0.00	2,900,000	0	0	2,900,000	
<hr/>							
DEPARTMENT CORE REQUEST							
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	Total	0.00	2,900,000	0	0	2,900,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	900,000	0	0	900,000	
	PD	0.00	2,000,000	0	0	2,000,000	
	Total	0.00	2,900,000	0	0	2,900,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	647,906	0.00	900,000	0.00	900,000	0.00	900,000	0.00
TOTAL - EE	647,906	0.00	900,000	0.00	900,000	0.00	900,000	0.00
PROGRAM DISTRIBUTIONS	2,127,997	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	2,127,997	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$2,775,903	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
GENERAL REVENUE	\$2,775,903	0.00	\$2,900,000	0.00	\$2,900,000	0.00	\$2,900,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY LIEN FILING FEES								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	4,915	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	4,915	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL	4,915	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$4,915	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87080C
Division - Taxation		
Core - County Filing Fees	HB Section	4.04

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	200,000	0	0	200,000
TRF	0	0	0	0
Total	200,000	0	0	200,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Sections 144.380 and 143.902, RSMo, allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgements to garnish a taxpayer's wages, bank accounts or financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests the lien to be released.

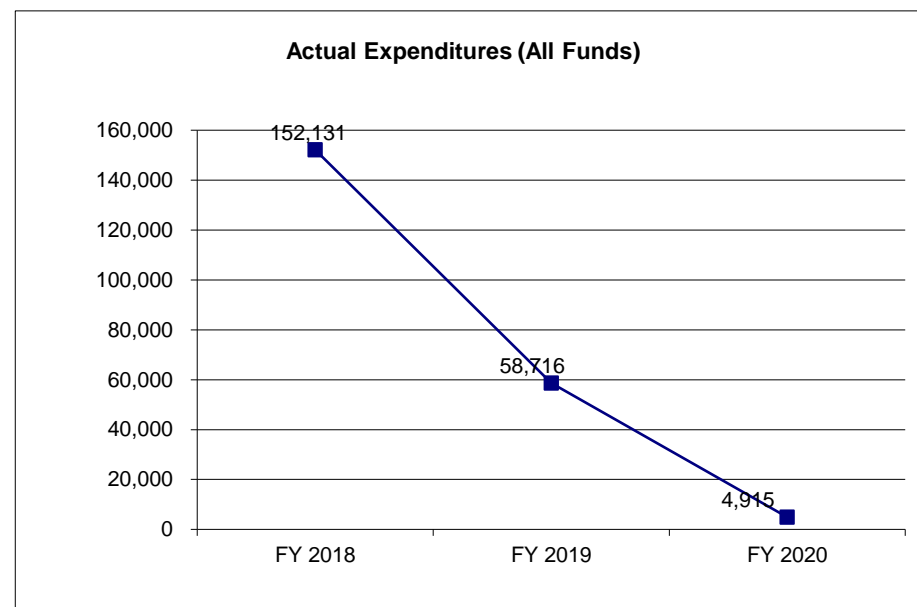
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87080C
Division - Taxation		
Core - County Filing Fees	HB Section	4.04

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	315,000	275,000	200,000	200,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	(192,228)	0
Budget Authority (All Funds)	315,000	275,000	7,772	200,000
Actual Expenditures (All Funds)	152,131	58,716	4,915	N/A
Unexpended (All Funds)	162,869	216,284	2,857	N/A
Unexpended, by Fund:				
General Revenue	162,869	216,284	2,857	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is \$100,000 as of October 1, 2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Decrease in expenditures in FY19 and FY20 is due to implementation of the integrated tax system. The Department will begin issuing liens using the integrated tax system in FY21.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

COUNTY LIEN FILING FEES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	200,000	0	0	200,000	
	Total	0.00	200,000	0	0	200,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY LIEN FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	4,915	0.00	200,000	0.00	200,000	0.00	200,000	0.00
TOTAL - PD	4,915	0.00	200,000	0.00	200,000	0.00	200,000	0.00
GRAND TOTAL	\$4,915	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
GENERAL REVENUE	\$4,915	0.00	\$200,000	0.00	\$200,000	0.00	\$200,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	185,422,875	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00
TOTAL - PD	185,422,875	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00
TOTAL	185,422,875	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00
GRAND TOTAL	\$185,422,875	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87030C
Division - Taxation		
Core - Motor Fuel Tax Distribution	HB Section	4.045

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	195,000,000	195,000,000	PSD	0	0	195,000,000	195,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	195,000,000	195,000,000	Total	0	0	195,000,000	195,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

2. CORE DESCRIPTION

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent to incorporated cities, towns, and villages within the state. This appropriation allows the Department to distribute this money to counties and cities as mandated by the Missouri Constitution.

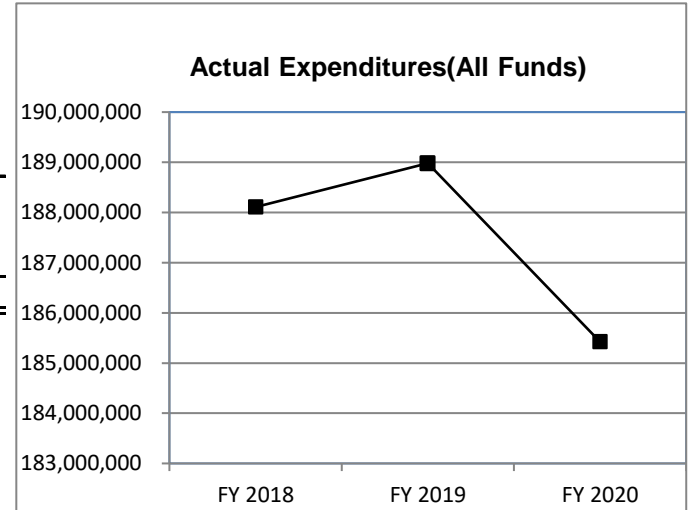
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87030C</u>
Division - Taxation	
Core - Motor Fuel Tax Distribution	HB Section <u>4.045</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	192,000,000	195,000,000	195,000,000	195,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	192,000,000	195,000,000	195,000,000	195,000,000
Actual Expenditures(All Funds)	188,109,700	188,980,617	185,422,875	N/A
Unexpended (All Funds)	3,890,300	6,019,383	9,577,125	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	3,890,300	6,019,383	9,577,125	N/A



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

MOTOR FUEL TAX DISTRIBUTION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	195,000,000	195,000,000	
	Total	0.00	0	0	195,000,000	195,000,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	195,000,000	195,000,000	
	Total	0.00	0	0	195,000,000	195,000,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	195,000,000	195,000,000	
	Total	0.00	0	0	195,000,000	195,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	185,422,875	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00
TOTAL - PD	185,422,875	0.00	195,000,000	0.00	195,000,000	0.00	195,000,000	0.00
GRAND TOTAL	\$185,422,875	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$185,422,875	0.00	\$195,000,000	0.00	\$195,000,000	0.00	\$195,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - PD	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
Emblem Use Fee Dist Increase - 1860003								
PROGRAM-SPECIFIC								
GENERAL REVENUE	0	0.00	0	0.00	12,100	0.00	14,100	0.00
TOTAL - PD	0	0.00	0	0.00	12,100	0.00	14,100	0.00
TOTAL	0	0.00	0	0.00	12,100	0.00	14,100	0.00
GRAND TOTAL	\$20,000	0.00	\$20,000	0.00	\$32,100	0.00	\$34,100	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87032C
Division - Motor Vehicle and Driver Licensing		
Core - Emblem Use Fee Distribution	HB Section	4.05

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	20,000	0	0	20,000	PSD	20,000	0	0	20,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	20,000	0	0	20,000	Total	20,000	0	0	20,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Individuals requesting specialty plates make a contribution of an emblem use authorization fee to organizations sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute.

Section 301.3141, RSMo, requires the Director of Revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate to the Veterans of Foreign Wars Department of Missouri.

Section 301.3175, RSMo requires the Department to remit all emblem use contribution fees collected for the BACK THE BLUE specialty plate to the Missouri Law Enforcement Memorial Foundation.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division - Motor Vehicle and Driver Licensing
Core - Emblem Use Fee Distribution

Budget Unit 87032C

HB Section 4.05

4. FINANCIAL HISTORY

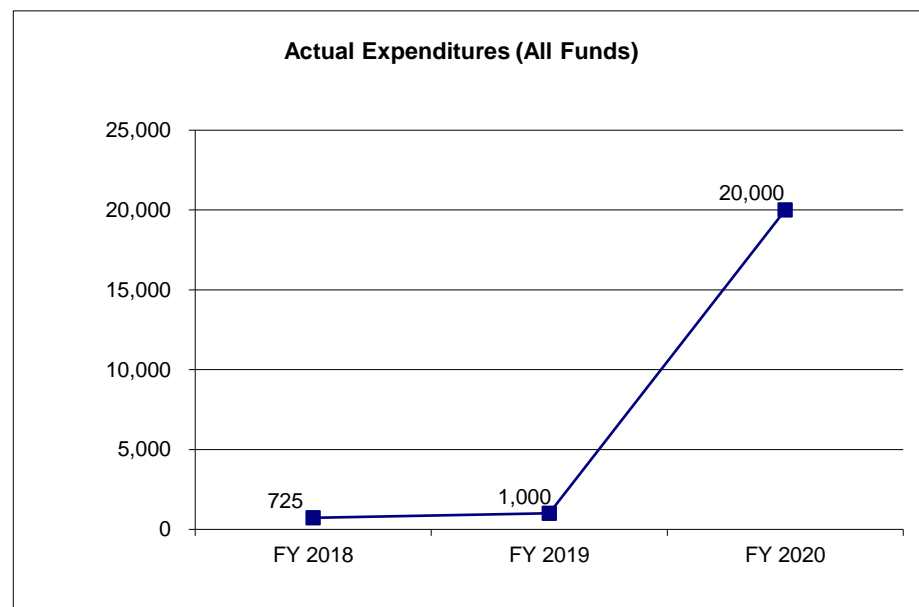
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	1,000	1,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,000	1,000	20,000	20,000
Actual Expenditures (All Funds)	725	1,000	20,000	N/A
Unexpended (All Funds)	275	0	0	N/A
Unexpended, by Fund:				
General Revenue	275	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

EMBLEM USE FEE DISTRIBUTION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	PD	0.00	20,000	0	0	20,000	
	Total	0.00	20,000	0	0	20,000	
DEPARTMENT CORE REQUEST	PD	0.00	20,000	0	0	20,000	
	Total	0.00	20,000	0	0	20,000	
GOVERNOR'S RECOMMENDED CORE	PD	0.00	20,000	0	0	20,000	
	Total	0.00	20,000	0	0	20,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - PD	20,000	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
GENERAL REVENUE	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 7 OF 7

Department of Revenue	Budget Unit	87032C
Division - Motor Vehicle and Driver Licensing		
DI Name - Emblem Use Fee Distribution Increase	DI# 1860007	HB Section
		4.05

1. AMOUNT OF REQUEST

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	12,100	0	0	12,100
TRF	0	0	0	0
Total	12,100	0	0	12,100
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	14,100	0	0	14,100
TRF	0	0	0	0
Total	14,100	0	0	14,100
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Individuals requesting a specialty plate make a contribution of an emblem use authorization fee to organizations sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit the fees to the applicable organization.

Section 301.3141 requires the Director of Revenue to remit all emblem use contribution fees collected for the SOME GAVE ALL specialty license plate applications to the Veterans of Foreign Wars Department of Missouri.

NEW DECISION ITEM

RANK: 7 OF 7

Department of Revenue		Budget Unit	87032C
Division - Motor Vehicle and Driver Licensing			
DI Name - Emblem Use Fee Distribution Increase	DI# 1860007	HB Section	4.05

Section 301.3175 creates the BACK THE BLUE specialty plate. The statute authorizes the Department to collect a ten dollar contribution on behalf of the Missouri Law Enforcement Memorial Foundation.

Section 301.3176 of HB1963, which passed during the last legislative session, created the BACKSTOPPERS specialty plate. The legislation authorizes the Department to collect a ten dollar contribution on behalf of the BackStoppers.

Based upon current emblem use fee collections, the Department is requesting an increase so it can continue to timely distribute contributions to the applicable organizations.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The current appropriation level is \$20,000.00. For fiscal year 2020, the Department collected \$24,637.50 in emblem use fees (\$1,995.00 - SOME GAVE ALL and \$22,642.50 - Back the Blue). The fiscal year 2020 amount for the Back the Blue license plate was for nine months (effective date of August 28, 2019). The projected amount of emblem use fee collections for fiscal year 2022:

SOME GAVE ALL plate (\$175/month x 12 months)	\$2,100
BACK THE BLUE plate (\$2,500/month x 12 months)	\$30,000
BACKSTOPPERS (Implement Legislation)	\$2,000
Less: Fiscal Year 2021 appropriation	<u>(\$20,000)</u>
Total FY22 budget request	\$14,100

NEW DECISION ITEM
RANK: 7 OF 7

Department of Revenue	Budget Unit	87032C
Division - Motor Vehicle and Driver Licensing		
DI Name - Emblem Use Fee Distribution Increase	DI# 1860007	HB Section
		4.05

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions	12,100						12,100		
Total PSD	12,100		0		0		12,100		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	12,100	0.0	0	0.0	0	0.0	12,100	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Total EE	0		0		0		0		0
Program Distributions	14,100						14,100		
Total PSD	14,100		0		0		14,100		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	14,100	0.0	0	0.0	0	0.0	14,100	0.0	0

NEW DECISION ITEM

RANK: 7 OF 7

Department of Revenue	Budget Unit	<u>87032C</u>
Division - Motor Vehicle and Driver Licensing		
DI Name - Emblem Use Fee Distribution Increase	DI# 1860007	HB Section <u>4.05</u>

6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an activity measure(s) for the program.

6b. Provide a measure(s) of the program's quality.

6c. Provide a measure(s) of the program's impact.

6d. Provide a measure(s) of the program's efficiency.

7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
Emblem Use Fee Dist Increase - 1860003								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	12,100	0.00	14,100	0.00
TOTAL - PD	0	0.00	0	0.00	12,100	0.00	14,100	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$12,100	0.00	\$14,100	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$12,100	0.00	\$14,100	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	1,262,829,191	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
TOTAL - PD	1,262,829,191	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
TOTAL	1,262,829,191	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
GRAND TOTAL	\$1,262,829,191	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87011C
Divisions - Taxation and Administration		
Core - General Revenue Refunds	HB Section	4.055

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	1,684,000,000	0	0	1,684,000,000	PSD	1,684,000,000	0	0	1,684,000,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	1,684,000,000	0	0	1,684,000,000	Total	1,684,000,000	0	0	1,684,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds.

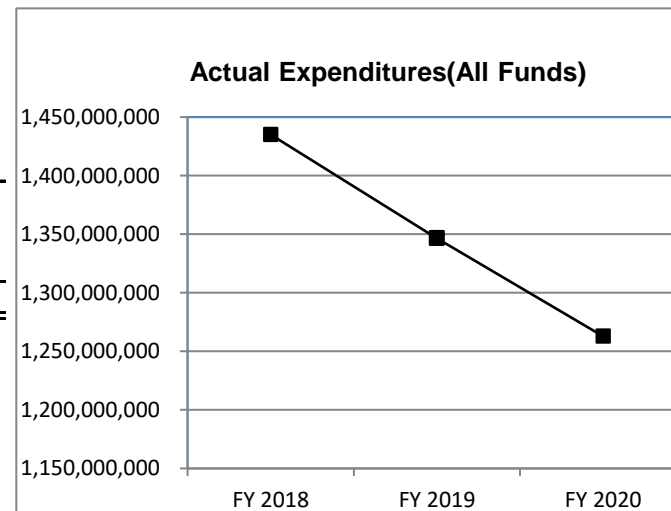
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87011C</u>
Divisions - Taxation and Administration	
Core - General Revenue Refunds	HB Section <u>4.055</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	1,599,100,000	1,661,800,000	1,527,200,000	1,684,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,599,100,000	1,661,800,000	1,527,200,000	1,684,000,000
Actual Expenditures(All Funds)	1,435,055,671	1,346,643,340	1,262,829,191	N/A
Unexpended (All Funds)	164,044,329	315,156,660	264,370,809	N/A
Unexpended, by Fund:				
General Revenue	164,044,329	315,156,660	264,370,809	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

GENERAL REVENUE REFUNDS (REG)

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	1,684,000,000	0	0	1,684,000,000	
	Total	0.00	1,684,000,000	0	0	1,684,000,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	1,684,000,000	0	0	1,684,000,000	
	Total	0.00	1,684,000,000	0	0	1,684,000,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	1,684,000,000	0	0	1,684,000,000	
	Total	0.00	1,684,000,000	0	0	1,684,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,262,829,191	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
TOTAL - PD	1,262,829,191	0.00	1,684,000,000	0.00	1,684,000,000	0.00	1,684,000,000	0.00
GRAND TOTAL	\$1,262,829,191	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00
GENERAL REVENUE	\$1,262,829,191	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00	\$1,684,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
PROGRAM-SPECIFIC								
GAMING PROCEEDS FOR EDUCATION	0	0.00	15,000	0.00	15,000	0.00	15,000	0.00
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
SOLID WASTE MGMT-SCRAP TIRE	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00
MOTOR VEHICLE COMMISSION	2,317	0.00	5,000	0.00	5,000	0.00	5,000	0.00
DEPT OF REVENUE INFORMATION	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00
DEP OF REVENUE SPECIALTY PLATE	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00
TOTAL - PD	2,317	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	2,317	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$2,317	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87012C
Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration		
Core - Federal and Other Funds	HB Section	4.06

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	50,000	50,000	PSD	0	0	50,000	50,000
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	50,000	50,000	Total	0	0	50,000	50,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:	Funds used in FY20: Motor Vehicle Commission (0588)				Other Funds:	Funds used in FY20: Motor Vehicle Commission (0588)			

2. CORE DESCRIPTION

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers Compensation, Health Initiatives, State School Money, and Fair Share funds. This appropriation allows the Department to pay outstanding claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87012C</u>
Divisions - Taxation, Motor Vehicle and Driver Licensing, Administration	
Core - Federal and Other Funds	HB Section <u>4.06</u>

4. FINANCIAL HISTORY

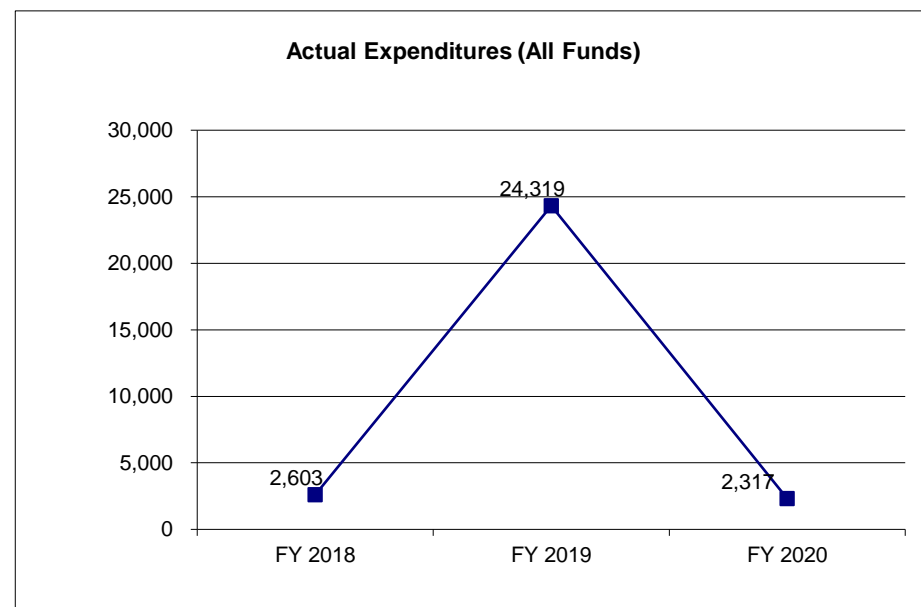
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	2,603	24,319	2,317	N/A
Unexpended (All Funds)	47,397	25,681	47,683	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	47,397	25,691	47,683	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

FEDERAL & OTHER FUNDS REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
DEPARTMENT CORE REQUEST	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
FEDERAL & OTHER FUNDS REFUNDS								
CORE								
REFUNDS	2,317	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	2,317	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$2,317	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,317	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
HIGHWAY FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
STATE HWYS AND TRANS DEPT	530,646	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	0.00
TOTAL - PD	530,646	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	0.00
TOTAL	530,646	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	0.00
GRAND TOTAL	\$530,646	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87020C
Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration		
Core - Highway Fund Refunds	HB Section	4.065

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,290,564	2,290,564
TRF	0	0	0	0
Total	0	0	2,290,564	2,290,564

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,290,564	2,290,564
TRF	0	0	0	0
Total	0	0	2,290,564	2,290,564

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

2. CORE DESCRIPTION

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund as required by Section 136.035, RSMo. The Department processes refunds for motor vehicle sales and use taxes and motor vehicle and driver license fees.

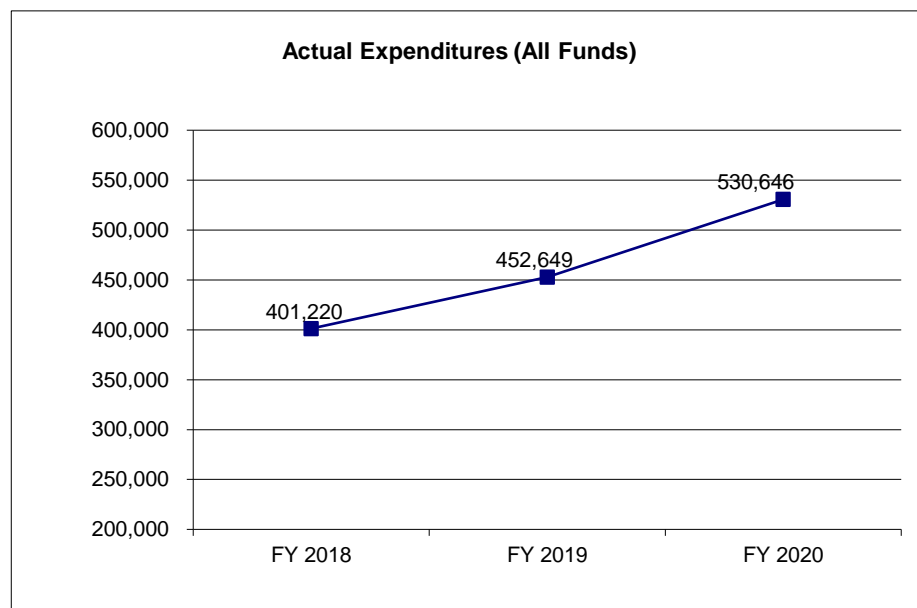
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87020C
Divisions - Taxation, Motor Vehicle and Driver Licensing and Administration		
Core - Highway Fund Refunds	HB Section	4.065

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	2,290,564	2,290,564	2,290,564	2,290,564
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,290,564	2,290,564	2,290,564	2,290,564
Actual Expenditures (All Funds)	401,220	452,649	530,646	N/A
Unexpended (All Funds)	1,889,344	1,837,915	1,759,918	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,889,344	1,837,915	1,759,918	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

HIGHWAY FUND REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	0.00	0	0	2,290,564	2,290,564	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	0.00	0	0	2,290,564	2,290,564	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	2,290,564	2,290,564	
	Total	0.00	0	0	2,290,564	2,290,564	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	530,646	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	530,646	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	\$530,646	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$530,646	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
AVIATION TRUST FUND REFUNDS									
CORE									
PROGRAM-SPECIFIC									
AVIATION TRUST FUND	1,036	0.00	50,000	0.00	50,000	0.00	50,000	0.00	0.00
TOTAL - PD	1,036	0.00	50,000	0.00	50,000	0.00	50,000	0.00	0.00
TOTAL	1,036	0.00	50,000	0.00	50,000	0.00	50,000	0.00	0.00
GRAND TOTAL	\$1,036	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87045C
Division - Taxation		
Core - Aviation Trust Fund Refunds	HB Section	4.07

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Aviation Trust Fund (0952)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Aviation Trust Fund (0952)

2. CORE DESCRIPTION

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agricultural aircraft operators.

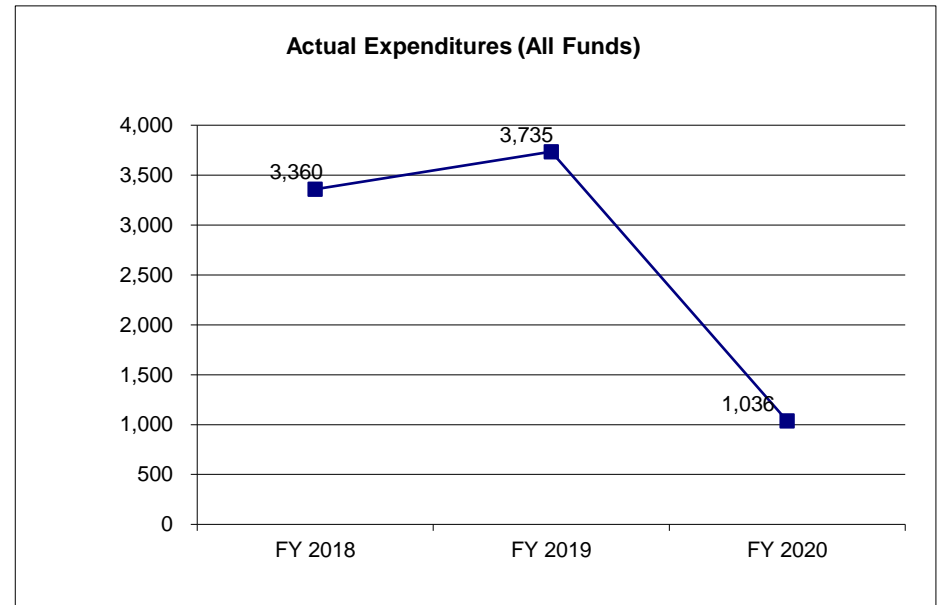
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87045C</u>
Division - Taxation	
Core - Aviation Trust Fund Refunds	HB Section <u>4.07</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	3,360	3,735	1,036	N/A
Unexpended (All Funds)	46,640	46,265	48,964	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	46,640	46,265	48,964	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
AVIATION TRUST FUND REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
DEPARTMENT CORE REQUEST	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	50,000	50,000	
	Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	1,036	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	1,036	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$1,036	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$1,036	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	11,244,514	0.00	16,814,000	0.00	16,814,000	0.00	16,814,000	0.00
TOTAL - PD	11,244,514	0.00	16,814,000	0.00	16,814,000	0.00	16,814,000	0.00
TOTAL	11,244,514	0.00	16,814,000	0.00	16,814,000	0.00	16,814,000	0.00
GRAND TOTAL	\$11,244,514	0.00	\$16,814,000	0.00	\$16,814,000	0.00	\$16,814,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87050C
Division - Taxation		
Core - Motor Fuel Tax Refunds	HB Section	4.075

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	16,814,000	16,814,000
TRF	0	0	0	0
Total	0	0	16,814,000	16,814,000

FTE **0.00** **0.00** **0.00** **0.00**

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund
(0644)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	16,814,000	16,814,000
TRF	0	0	0	0
Total	0	0	16,814,000	16,814,000

FTE **0.00** **0.00** **0.00** **0.00**

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund
(0644)

2. CORE DESCRIPTION

Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

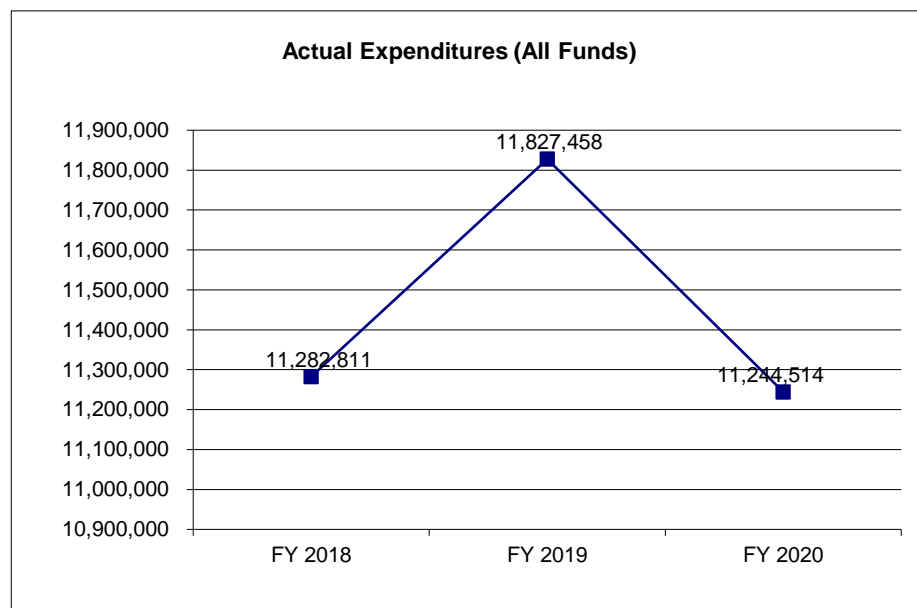
Department of Revenue
Division - Taxation
Core - Motor Fuel Tax Refunds

Budget Unit 87050C

HB Section 4.075

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	16,114,000	16,814,000	16,814,000	16,814,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	16,114,000	16,814,000	16,814,000	16,814,000
Actual Expenditures (All Funds)	11,282,811	11,827,458	11,244,514	N/A
Unexpended (All Funds)	4,831,189	4,986,542	5,569,486	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	4,831,189	4,986,542	5,569,486	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
REFUNDS OF MOTOR FUEL TAX

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	16,814,000	16,814,000	
	Total	0.00	0	0	16,814,000	16,814,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	16,814,000	16,814,000	
	Total	0.00	0	0	16,814,000	16,814,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	16,814,000	16,814,000	
	Total	0.00	0	0	16,814,000	16,814,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	11,244,514	0.00	16,814,000	0.00	16,814,000	0.00	16,814,000	0.00
TOTAL - PD	11,244,514	0.00	16,814,000	0.00	16,814,000	0.00	16,814,000	0.00
GRAND TOTAL	\$11,244,514	0.00	\$16,814,000	0.00	\$16,814,000	0.00	\$16,814,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$11,244,514	0.00	\$16,814,000	0.00	\$16,814,000	0.00	\$16,814,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
PROGRAM-SPECIFIC								
WORKERS COMPENSATION	410,982	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	410,982	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL	410,982	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$410,982	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87085C
Division - Taxation		
Core - Workers' Compensation Refunds	HB Section	4.08

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,000,000	2,000,000
TRF	0	0	0	0
Total	0	0	2,000,000	2,000,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Workers' Compensation Fund (0652)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	2,000,000	2,000,000
TRF	0	0	0	0
Total	0	0	2,000,000	2,000,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Workers' Compensation Fund (0652)

2. CORE DESCRIPTION

The Department of Revenue refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimated and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process these refund claims.

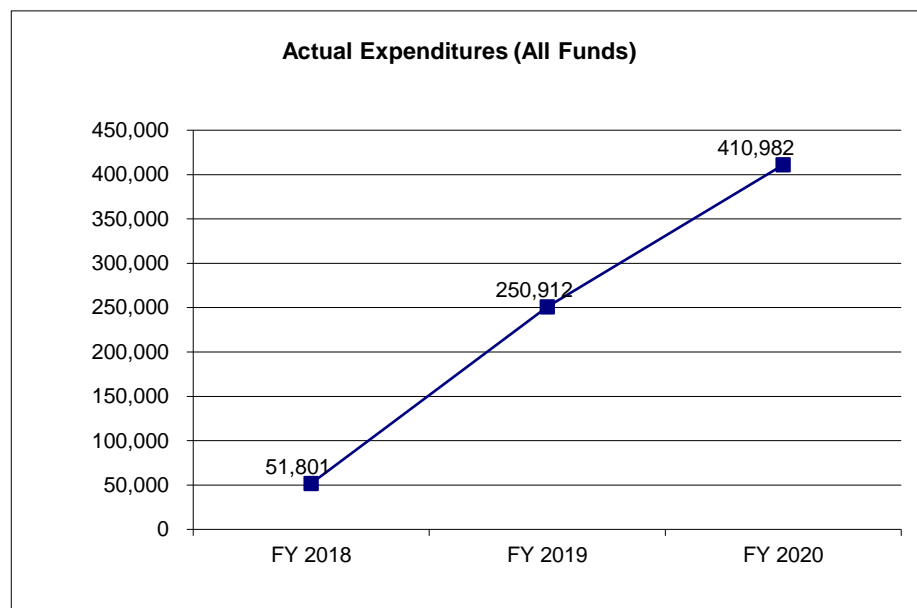
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87085C
Division - Taxation		
Core - Workers' Compensation Refunds	HB Section	4.08

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Actual Expenditures (All Funds)	51,801	250,912	410,982	N/A
Unexpended (All Funds)	1,948,199	1,749,088	1,589,018	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,948,199	1,749,088	1,589,018	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
REFUNDS FROM WORKERS' COMP

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	2,000,000	2,000,000	
	Total	0.00	0	0	2,000,000	2,000,000	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	2,000,000	2,000,000	
	Total	0.00	0	0	2,000,000	2,000,000	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	2,000,000	2,000,000	
	Total	0.00	0	0	2,000,000	2,000,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	410,982	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	410,982	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$410,982	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$410,982	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
PROGRAM-SPECIFIC								
HEALTH INITIATIVES	8,059	0.00	125,000	0.00	125,000	0.00	125,000	0.00
STATE SCHOOL MONEYS	8,962	0.00	25,000	0.00	25,000	0.00	25,000	0.00
FAIR SHARE FUND	3,983	0.00	11,000	0.00	11,000	0.00	11,000	0.00
TOTAL - PD	21,004	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL	21,004	0.00	161,000	0.00	161,000	0.00	161,000	0.00
GRAND TOTAL	\$21,004	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87088C
Division - Taxation		
Core - Cigarette Tax Refunds	HB Section	4.085

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	161,000	161,000
TRF	0	0	0	0
Total	0	0	161,000	161,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Health Initiatives Fund (0275); State School Money (0616); Fair Share Fund (0687)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	161,000	161,000
TRF	0	0	0	0
Total	0	0	161,000	161,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Health Initiatives Fund (0275); State School Money (0616); Fair Share Fund (0687)

2. CORE DESCRIPTION

The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money, Fair Share and Health Initiatives funds.

A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.

The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

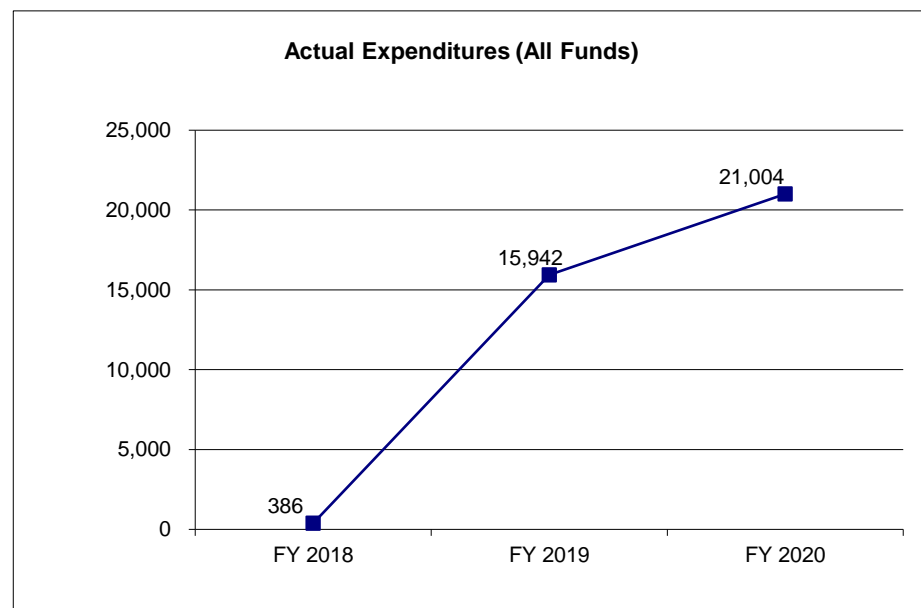
Department of Revenue
Division - Taxation
Core - Cigarette Tax Refunds

Budget Unit 87088C

HB Section 4.085

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	161,000	161,000	161,000	161,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	161,000	161,000	161,000	161,000
Actual Expenditures (All Funds)	386	15,942	21,004	N/A
Unexpended (All Funds)	160,614	145,058	139,996	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	160,614	145,058	139,996	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

CIGARETTE TAX REFUNDS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	PD	0.00	0	0	161,000	161,000	
	Total	0.00	0	0	161,000	161,000	
DEPARTMENT CORE REQUEST	PD	0.00	0	0	161,000	161,000	
	Total	0.00	0	0	161,000	161,000	
GOVERNOR'S RECOMMENDED CORE	PD	0.00	0	0	161,000	161,000	
	Total	0.00	0	0	161,000	161,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIGARETTE TAX REFUNDS								
CORE								
REFUNDS	21,004	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL - PD	21,004	0.00	161,000	0.00	161,000	0.00	161,000	0.00
GRAND TOTAL	\$21,004	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$21,004	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM-SPECIFIC								
GENERAL REVENUE	127,987	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL - PD	127,987	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL	127,987	0.00	135,700	0.00	135,700	0.00	135,700	0.00
GRAND TOTAL	\$127,987	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87018C
Division - Taxation		
Core - County Stock Insurance Distribution	HB Section	4.09

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	135,700	0	0	135,700
TRF	0	0	0	0
Total	135,700	0	0	135,700

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	135,700	0	0	135,700
TRF	0	0	0	0
Total	135,700	0	0	135,700

FTE	0.00	0.00	0.00	0.00
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Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Domestic stock insurance companies pay a two percent tax on the direct premium received on business performed in Missouri pursuant to Section 148.320, RSMo. Annually the collected tax is distributed to the county treasurer and to the treasurer of the school district in which the principal office of the company is located according to Section 148.330.4, RSMo. Premium tax credits, authorized in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, only reduce the amounts apportioned to the general revenue fund and does not reduce any moneys appropriated to county treasurers or to the treasurers of the school districts.

The Department uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless for tax credits claimed.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87018C</u>
Division - Taxation	
Core - County Stock Insurance Distribution	HB Section <u>4.09</u>

4. FINANCIAL HISTORY

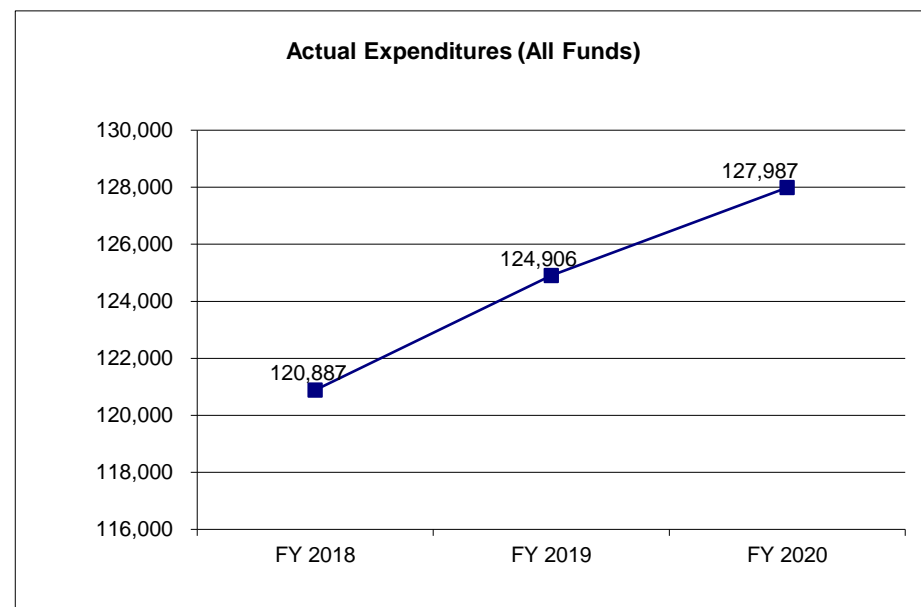
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	120,888	135,700	135,700	135,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	(7,713)	0
Budget Authority (All Funds)	120,888	135,700	127,987	135,700
Actual Expenditures (All Funds)	120,887	124,906	127,987	N/A
Unexpended (All Funds)	1	10,794	0	N/A
Unexpended, by Fund:				
General Revenue	1	10,794	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
COUNTY STOCK INS TAX DISTRIBTN

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	135,700	0	0	135,700	
	Total	0.00	135,700	0	0	135,700	
DEPARTMENT CORE REQUEST							
	PD	0.00	135,700	0	0	135,700	
	Total	0.00	135,700	0	0	135,700	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	135,700	0	0	135,700	
	Total	0.00	135,700	0	0	135,700	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM DISTRIBUTIONS	127,987	0.00	135,700	0.00	135,700	0.00	135,700	0.00
TOTAL - PD	127,987	0.00	135,700	0.00	135,700	0.00	135,700	0.00
GRAND TOTAL	\$127,987	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
GENERAL REVENUE	\$127,987	0.00	\$135,700	0.00	\$135,700	0.00	\$135,700	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
OFFSET DEBTS WITH TAX CREDITS									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	12,602	0.00	150,000	0.00	150,000	0.00	150,000	0.00	0.00
TOTAL - PD	12,602	0.00	150,000	0.00	150,000	0.00	150,000	0.00	0.00
TOTAL	12,602	0.00	150,000	0.00	150,000	0.00	150,000	0.00	0.00
GRAND TOTAL	\$12,602	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87092C
Division - Taxation		
Core - Offset Debts with Tax Credits	HB Section	4.095

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	150,000	0	0	150,000
TRF	0	0	0	0
Total	150,000	0	0	150,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	150,000	0	0	150,000
TRF	0	0	0	0
Total	150,000	0	0	150,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

Pursuant to Section 135.815, RSMo, prior to the authorization of any tax credit application, the administering agency must verify with the Department of Revenue and the Department of Commerce and Insurance that the tax credit applicant does not owe any delinquent income, sales, use or insurance taxes or interest or penalties on such taxes. A delinquency does not affect the authorization of the application of such tax credits, except that the amount of credits issued is reduced by the applicant's delinquency. If any credits remain after satisfying all income, sales, use or insurance tax delinquencies, the remaining credits are issued to the applicant, subject to restrictions or other provisions of law.

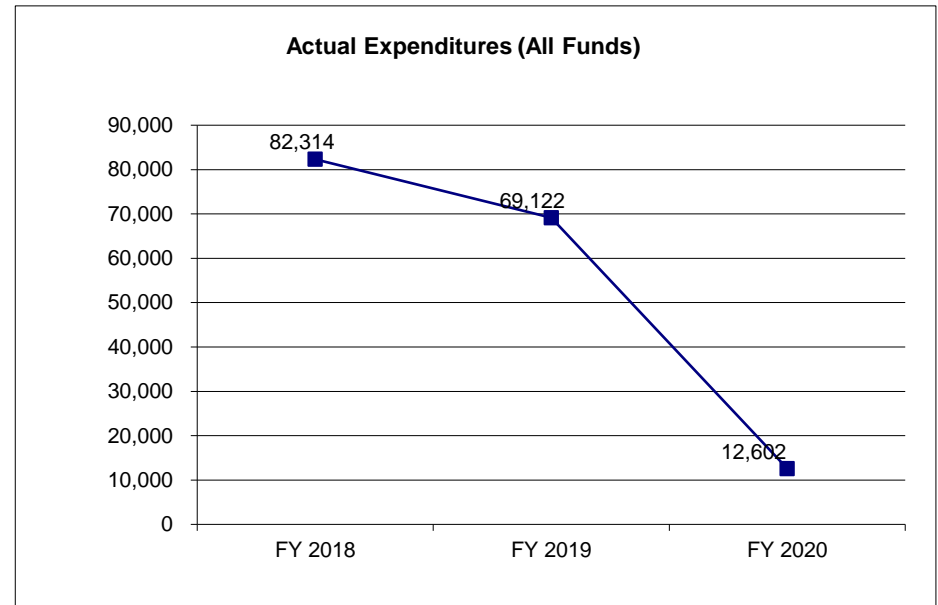
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87092C
Division - Taxation		
Core - Offset Debts with Tax Credits	HB Section	4.095

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	260,000	260,000	150,000	150,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	260,000	260,000	150,000	150,000
Actual Expenditures (All Funds)	82,314	69,122	12,602	N/A
Unexpended (All Funds)	177,686	190,878	137,398	N/A
Unexpended, by Fund:				
General Revenue	177,686	190,878	137,398	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

OFFSET DEBTS WITH TAX CREDITS

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	PD	0.00	150,000	0	0	150,000	
	Total	0.00	150,000	0	0	150,000	
<hr/>							
DEPARTMENT CORE REQUEST	PD	0.00	150,000	0	0	150,000	
	Total	0.00	150,000	0	0	150,000	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	PD	0.00	150,000	0	0	150,000	
	Total	0.00	150,000	0	0	150,000	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFSET DEBTS WITH TAX CREDITS								
CORE								
REFUNDS	12,602	0.00	150,000	0.00	150,000	0.00	150,000	0.00
TOTAL - PD	12,602	0.00	150,000	0.00	150,000	0.00	150,000	0.00
GRAND TOTAL	\$12,602	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00
GENERAL REVENUE	\$12,602	0.00	\$150,000	0.00	\$150,000	0.00	\$150,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
DEBT OFFSET TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	17,679,303	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	0.00
TOTAL - TRF	17,679,303	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	0.00
TOTAL	17,679,303	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00	0.00
GRAND TOTAL	\$17,679,303	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87091C
Division - Taxation		
Core - Debt Offset Transfer	HB Section	4.1

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	19,657,384	0	0	19,657,384
Total	19,657,384	0	0	19,657,384
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	19,657,384	0	0	19,657,384
Total	19,657,384	0	0	19,657,384
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

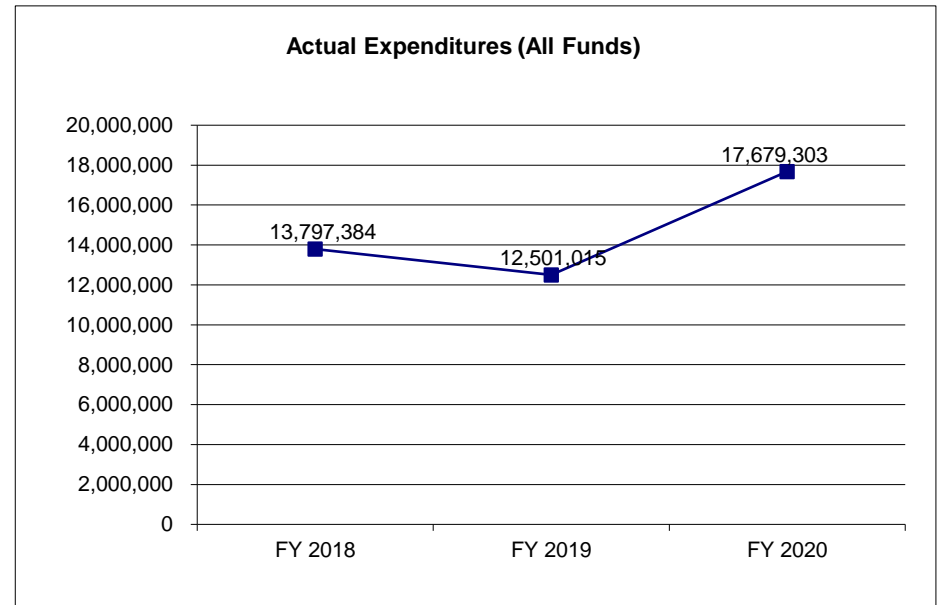
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87091C</u>
Division - Taxation	
Core - Debt Offset Transfer	HB Section <u>4.1</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	13,797,384	13,797,384	19,657,384	19,657,384
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	13,797,384	13,797,384	19,657,384	19,657,384
Actual Expenditures (All Funds)	13,797,384	12,501,015	17,679,303	N/A
Unexpended (All Funds)	0	1,296,369	1,978,081	N/A
Unexpended, by Fund:				
General Revenue	0	1,296,369	1,978,081	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

DEBT OFFSET TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	19,657,384	0	0	19,657,384	
	Total	0.00	19,657,384	0	0	19,657,384	
DEPARTMENT CORE REQUEST							
	TRF	0.00	19,657,384	0	0	19,657,384	
	Total	0.00	19,657,384	0	0	19,657,384	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	19,657,384	0	0	19,657,384	
	Total	0.00	19,657,384	0	0	19,657,384	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET TRANSFER								
CORE								
TRANSFERS OUT	17,679,303	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
TOTAL - TRF	17,679,303	0.00	19,657,384	0.00	19,657,384	0.00	19,657,384	0.00
GRAND TOTAL	\$17,679,303	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00
GENERAL REVENUE	\$17,679,303	0.00	\$19,657,384	0.00	\$19,657,384	0.00	\$19,657,384	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	2,370,080	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
TOTAL - TRF	2,370,080	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
TOTAL	2,370,080	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
GRAND TOTAL	\$2,370,080	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87101C
Division - Taxation		
Core - Circuit Court Escrow Transfer	HB Section	4.105

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458
Total	4,074,458	0	0	4,074,458
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	4,074,458	0	0	4,074,458
Total	4,074,458	0	0	4,074,458
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government to satisfy debts larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue
Division - Taxation
Core - Circuit Court Escrow Transfer

Budget Unit 87101C

HB Section 4.105

4. FINANCIAL HISTORY

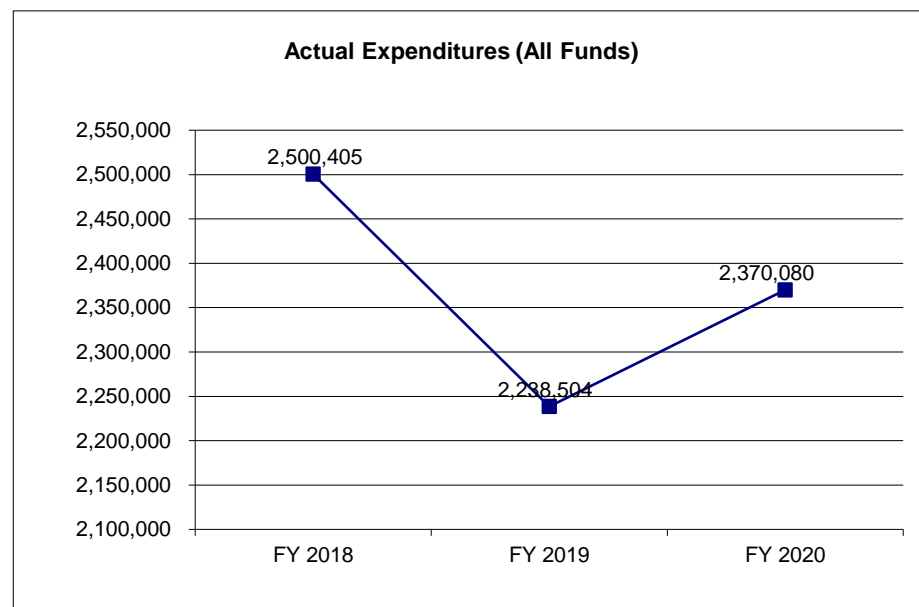
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	2,518,749	2,518,749	4,074,458	4,074,458
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,518,749	2,518,749	4,074,458	4,074,458
Actual Expenditures (All Funds)	2,500,405	2,238,504	2,370,080	N/A
Unexpended (All Funds)	18,344	280,245	1,704,378	N/A
Unexpended, by Fund:				
General Revenue	18,344	280,245	1,704,378	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CIRCUIT COURTS ESCROW TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	
DEPARTMENT CORE REQUEST							
	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	4,074,458	0	0	4,074,458	
	Total	0.00	4,074,458	0	0	4,074,458	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	2,370,080	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
TOTAL - TRF	2,370,080	0.00	4,074,458	0.00	4,074,458	0.00	4,074,458	0.00
GRAND TOTAL	\$2,370,080	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00
GENERAL REVENUE	\$2,370,080	0.00	\$4,074,458	0.00	\$4,074,458	0.00	\$4,074,458	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
DEBT OFFSET									
CORE									
PROGRAM-SPECIFIC									
DEBT OFFSET ESCROW	1,109,755	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	0.00
TOTAL - PD	1,109,755	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	0.00
TOTAL	1,109,755	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00	0.00
GRAND TOTAL	\$1,109,755	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87098C
Division - Taxation and Administration		
Core - Debt Offset Distribution	HB Section	4.11

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	1,339,119	1,339,119	PSD	0	0	1,339,119	1,339,119
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	1,339,119	1,339,119	Total	0	0	1,339,119	1,339,119
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: Debt Offset Escrow Fund (0753)

Other Funds: Debt Offset Escrow Fund (0753)

2. CORE DESCRIPTION

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account to satisfy debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees.

The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in Fiscal Year 2010. Through Fiscal Year 2020, Kansas intercepted \$11.4 million on behalf of Missouri. Missouri intercepted \$6.2 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

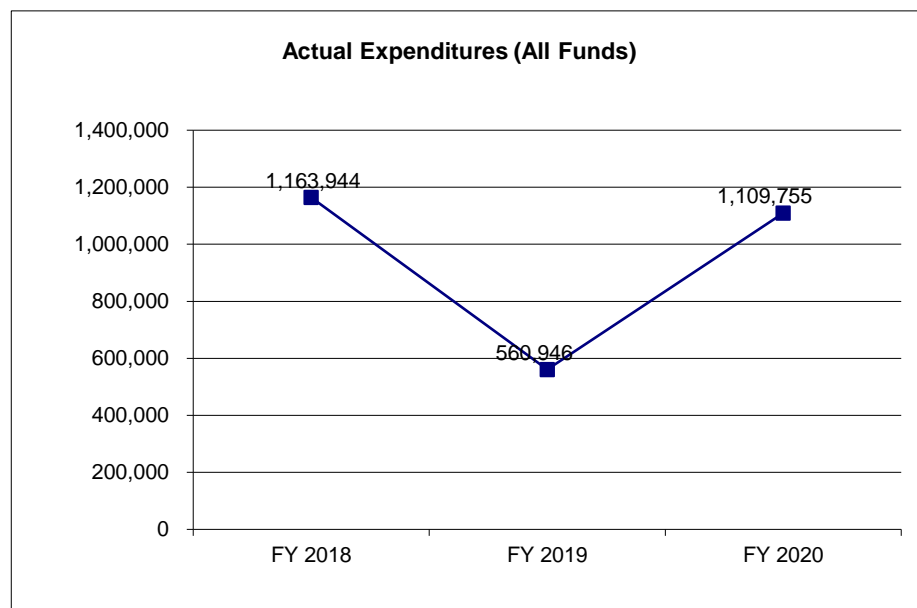
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87098C</u>
Division - Taxation and Administration	
Core - Debt Offset Distribution	HB Section <u>4.11</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	1,164,119	1,164,119	1,339,119	1,339,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,164,119	1,164,119	1,339,119	1,339,119
Actual Expenditures (All Funds)	1,163,944	560,946	1,109,755	N/A
Unexpended (All Funds)	175	603,173	229,364	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	175	603,173	229,364	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

DEBT OFFSET

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PD	0.00	0	0	1,339,119	1,339,119	
	Total	0.00	0	0	1,339,119	1,339,119	
DEPARTMENT CORE REQUEST							
	PD	0.00	0	0	1,339,119	1,339,119	
	Total	0.00	0	0	1,339,119	1,339,119	
GOVERNOR'S RECOMMENDED CORE							
	PD	0.00	0	0	1,339,119	1,339,119	
	Total	0.00	0	0	1,339,119	1,339,119	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
CORE								
PROGRAM DISTRIBUTIONS	0	0.00	1,164,119	0.00	0	0.00	0	0.00
REFUNDS	1,109,755	0.00	175,000	0.00	1,339,119	0.00	1,339,119	0.00
TOTAL - PD	1,109,755	0.00	1,339,119	0.00	1,339,119	0.00	1,339,119	0.00
GRAND TOTAL	\$1,109,755	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$1,109,755	0.00	\$1,339,119	0.00	\$1,339,119	0.00	\$1,339,119	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRST TRANSFER TO GR								
CORE								
FUND TRANSFERS								
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87093C
Division - Taxation		
Core - School District Trust Fund Transfer	HB Section	4.115

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	0	0	2,500,000	2,500,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: School District Trust Fund (0688)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	2,500,000	2,500,000
Total	0	0	2,500,000	2,500,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: School District Trust Fund (0688)

2. CORE DESCRIPTION

The Department of Revenue requests \$2.5 million to transfer funds from the School District Trust to the credit of the General Revenue Fund. The Department deposits one cent on the dollar of sales and use tax collections to the School District Trust Fund according to Proposition C. The money in this fund is distributed to public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87093C</u>
Division - Taxation	
Core - School District Trust Fund Transfer	HB Section <u>4.115</u>

4. FINANCIAL HISTORY

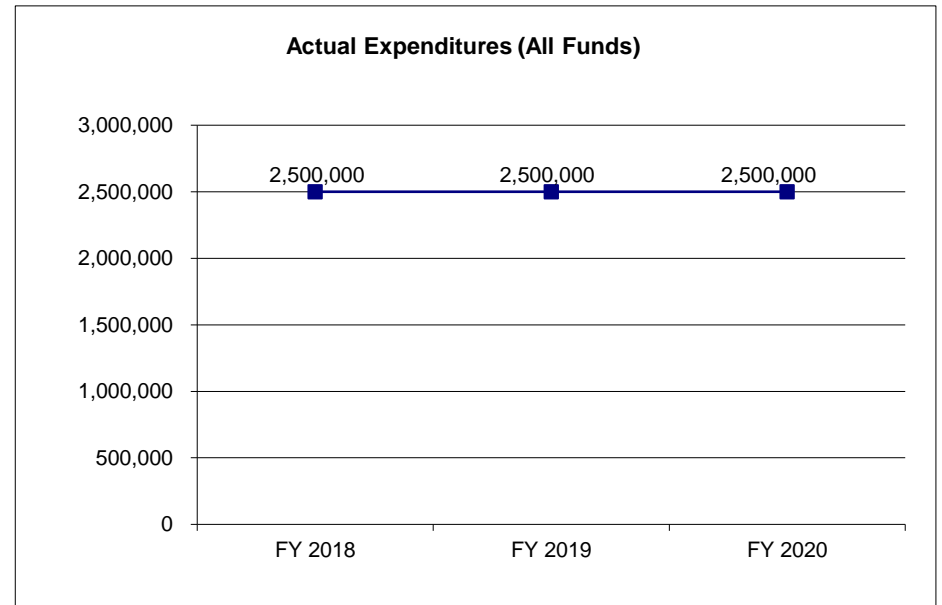
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (All Funds)	2,500,000	2,500,000	2,500,000	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SCHOOL DIST TRST TRNSFER TO GR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	2,500,000	2,500,000	
	Total	0.00	0	0	2,500,000	2,500,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRST TRNSFER TO GR								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX TRANSFER TO GR								
CORE								
FUND TRANSFERS								
PARKS SALES TAX	319,269	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL - TRF	319,269	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL	319,269	0.00	325,000	0.00	325,000	0.00	325,000	0.00
GRAND TOTAL	\$319,269	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C
Division - Taxation		
Core - Parks Sales Tax Transfer	HB Section	4.12

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	325,000	325,000
Total	0	0	325,000	325,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Parks Sales Tax Fund (0613)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	325,000	325,000
Total	0	0	325,000	325,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Parks Sales Tax Fund (0613)

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.

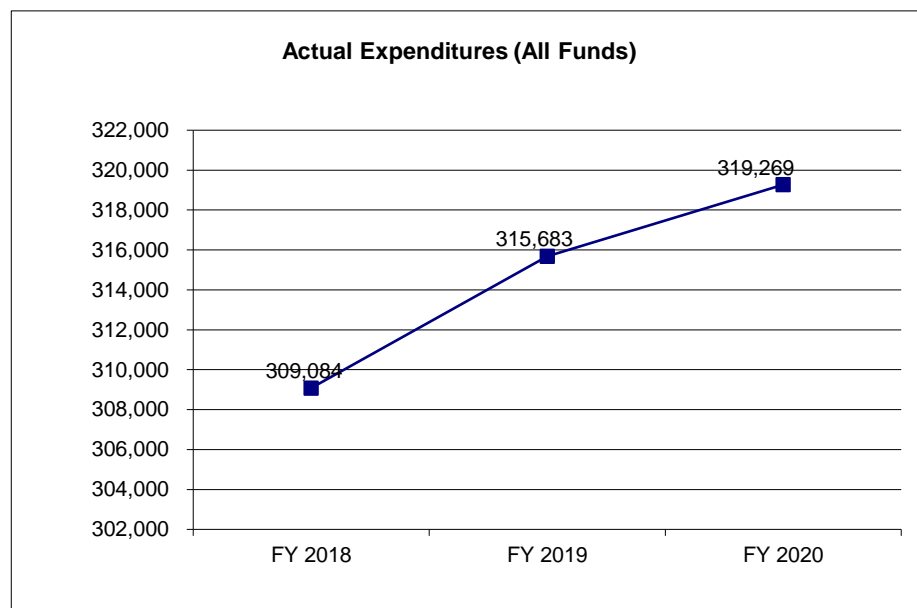
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C
Division - Taxation		
Core - Parks Sales Tax Transfer	HB Section	4.12

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	325,000	325,000	325,000	325,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	325,000	325,000	325,000	325,000
Actual Expenditures (All Funds)	309,084	315,683	319,269	N/A
Unexpended (All Funds)	15,916	9,317	5,731	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	15,916	9,317	5,731	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
PARK SALES TAX TRANSFER TO GR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PARK SALES TAX TRANSFER TO GR								
CORE								
TRANSFERS OUT	319,269	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL - TRF	319,269	0.00	325,000	0.00	325,000	0.00	325,000	0.00
GRAND TOTAL	\$319,269	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$319,269	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
SOIL & WATER SALS TX TRF TO GR									
CORE									
FUND TRANSFERS									
SOIL AND WATER SALES TAX	319,267	0.00	325,000	0.00	325,000	0.00	325,000	0.00	0.00
TOTAL - TRF	319,267	0.00	325,000	0.00	325,000	0.00	325,000	0.00	0.00
TOTAL	319,267	0.00	325,000	0.00	325,000	0.00	325,000	0.00	0.00
GRAND TOTAL	\$319,267	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00	0.00

CORE DECISION ITEM

Department of Revenue	Budget Unit	87096C
Division - Taxation		
Core - Soil and Water Sales Tax Transfer	HB Section	4.125

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	325,000	325,000
Total	0	0	325,000	325,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Soil and Water Sales Tax Fund (0614)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	325,000	325,000
Total	0	0	325,000	325,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Soil and Water Sales Tax Fund (0614)

2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund.

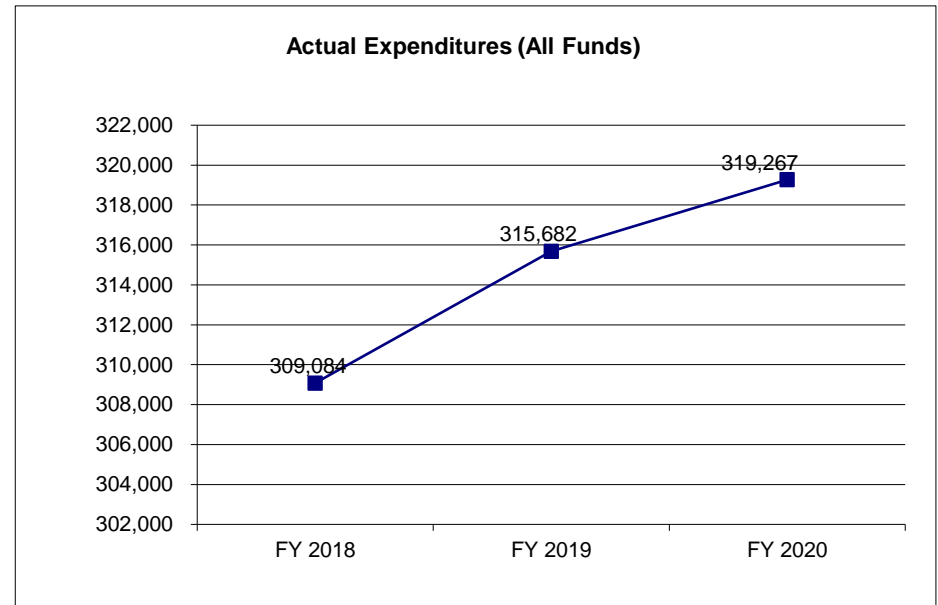
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87096C
Division - Taxation		
Core - Soil and Water Sales Tax Transfer	HB Section	4.125

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	325,000	325,000	325,000	325,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	325,000	325,000	325,000	325,000
Actual Expenditures (All Funds)	309,084	315,682	319,267	N/A
Unexpended (All Funds)	15,916	9,318	5,733	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	15,916	9,318	5,733	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SOIL & WATER SALS TX TRF TO GR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
DEPARTMENT CORE REQUEST	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	
GOVERNOR'S RECOMMENDED CORE	TRF	0.00	0	0	325,000	325,000	
	Total	0.00	0	0	325,000	325,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALS TX TRF TO GR								
CORE								
TRANSFERS OUT	319,267	0.00	325,000	0.00	325,000	0.00	325,000	0.00
TOTAL - TRF	319,267	0.00	325,000	0.00	325,000	0.00	325,000	0.00
GRAND TOTAL	\$319,267	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00
GENERAL REVENUE								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS								
	\$319,267	0.00	\$325,000	0.00	\$325,000	0.00	\$325,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	173,014	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL - TRF	173,014	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL	173,014	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GRAND TOTAL	\$173,014	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87100C
Division - Taxation		
Core - Income Tax Check-off Transfer	HB Section	4.13

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	471,000	0	0	471,000
Total	471,000	0	0	471,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	471,000	0	0	471,000
Total	471,000	0	0	471,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Sections 143.1000 through 1029, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

ALS Lou Gehrig's Disease Fund (0703)
 American Cancer Society Heartland Division, Inc. Fund (0700)
 American Diabetes Association Gateway Area Fund (0713)
 American Heart Association Fund (0714)
 Arthritis Foundation Fund (0708)
 Childhood Lead Testing Fund (0899)
 Children's Trust Fund (0694)
 Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)
 Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)
 Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

March of Dimes Fund (0716)
 Missouri Military Family Relief Fund (0719)
 Missouri National Guard Foundation Fund (0494)
 Muscular Dystrophy Association Fund (0707)
 National Guard Trust Fund (0900)
 National Multiple Sclerosis Society (0709)
 Organ Donor Program Fund (0824)
 Pediatric Cancer Research Trust Fund (0959)
 Soldiers Memorial Military Museum in St. Louis Fund (0429)
 Veterans Trust Fund (0579)
 Workers' Memorial Fund (0895)

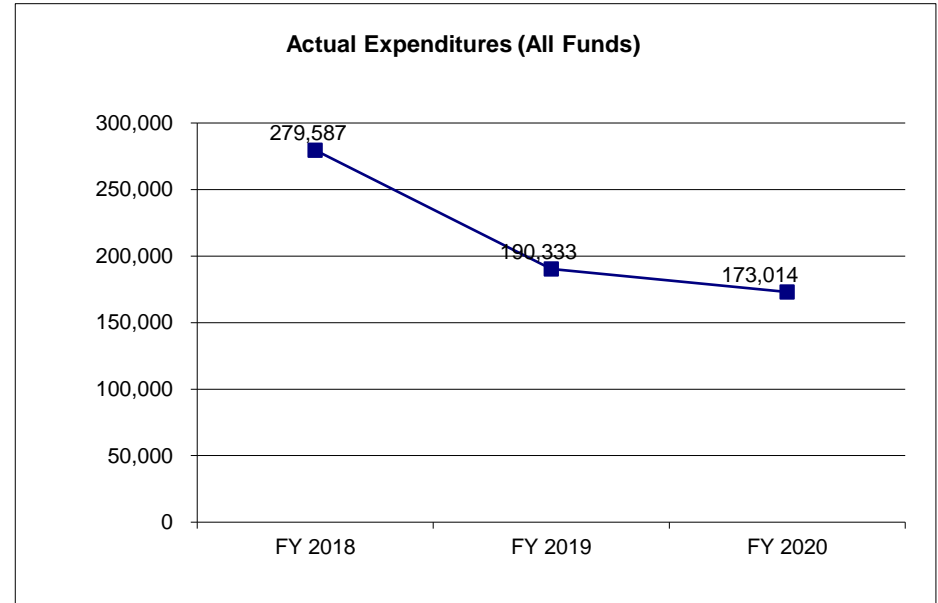
CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87100C</u>
Division - Taxation	
Core - Income Tax Check-off Transfer	HB Section <u>4.13</u>

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	471,000	471,000	471,000	471,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	471,000	471,000	471,000	471,000
Actual Expenditures (All Funds)	279,587	190,333	173,014	N/A
Unexpended (All Funds)	191,413	280,667	297,986	N/A
Unexpended, by Fund:				
General Revenue	191,413	280,667	297,986	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

INCOME TAX CHECK OFF TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	471,000	0	0	471,000	
	Total	0.00	471,000	0	0	471,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	173,014	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL - TRF	173,014	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GRAND TOTAL	\$173,014	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
GENERAL REVENUE	\$173,014	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CHECK OFF ERRONEOUSLY DEP TRF									
CORE									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	0	0.00	3,533	0.00	3,533	0.00	3,533	0.00	
KC LAW ENFORCMNT MEMORIAL FUND	0	0.00	250	0.00	250	0.00	250	0.00	
SOLDIERS MEMORIAL MUSEUM FUND	0	0.00	250	0.00	250	0.00	250	0.00	
MO NATIONAL GUARD FOUND FD	0	0.00	250	0.00	250	0.00	250	0.00	
VETERANS' TRUST FUND	0	0.00	1,485	0.00	1,485	0.00	1,485	0.00	
CHILDREN'S TRUST	0	0.00	3,000	0.00	3,000	0.00	3,000	0.00	
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	250	0.00	
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	250	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	250	0.00	
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	250	0.00	
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	250	0.00	
MISSOURI MILITARY FAMILY RELIE	0	0.00	500	0.00	500	0.00	500	0.00	
ORGAN DONOR PROGRAM	0	0.00	250	0.00	250	0.00	250	0.00	
WORKERS MEMORIAL	0	0.00	250	0.00	250	0.00	250	0.00	
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL GUARD TRUST	0	0.00	651	0.00	651	0.00	651	0.00	
PEDIATRIC CANCER RES TRUST	0	0.00	750	0.00	750	0.00	750	0.00	
FOSTER CARE & ADOPT PARENT R&R	0	0.00	250	0.00	250	0.00	250	0.00	
TOTAL - TRF	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
TOTAL	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
GRAND TOTAL	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	

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CORE DECISION ITEM

Department of Revenue					Budget Unit <u>87105C</u>														
Division - Taxation																			
Core - Check-Off Erroneous Transfer					HB Section <u>4.135</u>														
1. CORE FINANCIAL SUMMARY																			
FY 2022 Budget Request					FY 2022 Governor's Recommendation														
	GR	Federal	Other	Total		GR	Federal	Other	Total										
PS	0	0	0	0	PS	0	0	0	0										
EE	0	0	0	0	EE	0	0	0	0										
PSD	0	0	0	0	PSD	0	0	0	0										
TRF	0	0	13,669	13,669	TRF	0	0	13,669	13,669										
Total	0	0	13,669	13,669	Total	0	0	13,669	13,669										
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00										
<table><tr><td>Est. Fringe</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table>					Est. Fringe	0	0	0	0	<table><tr><td>Est. Fringe</td><td>0</td><td>0</td><td>0</td><td>0</td></tr></table>					Est. Fringe	0	0	0	0
Est. Fringe	0	0	0	0															
Est. Fringe	0	0	0	0															
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>														
Other Funds: See Core Description below.					Other Funds: See Core Description below.														
2. CORE DESCRIPTION																			
Sections 143.1000 through 143.1029, RSMo, allow any individual or corporation entitled to a tax refund designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from various funds to the General Revenue Fund for revised or erroneous transfers.																			
ALS Lou Gehrig's Disease Fund (0703)					March of Dimes Fund (0716)														
American Cancer Society Heartland Division, Inc. Fund (0700)					Missouri Military Family Relief Fund (0719)														
American Diabetes Association Gateway Area Fund (0713)					Missouri National Guard Foundation Fund (0494)														
American Heart Association Fund (0714)					Muscular Dystrophy Association Fund (0707)														
Arthritis Foundation Fund (0708)					National Guard Trust Fund (0900)														
Childhood Lead Testing Fund (0899)					National Multiple Sclerosis Society (0709)														
Children's Trust Fund (0694)					Organ Donor Program Fund (0824)														
Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)					Pediatric Cancer Research Trust Fund (0959)														
Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)					Soldiers Memorial Military Museum in St. Louis Fund (0429)														
Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)					Veterans Trust Fund (0579)														
					Workers' Memorial Fund (0895)														

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87105C</u>
Division - Taxation	
Core - Check-Off Erroneous Transfer	HB Section <u>4.135</u>

3. PROGRAM LISTING (list programs included in this core funding)

4. FINANCIAL HISTORY

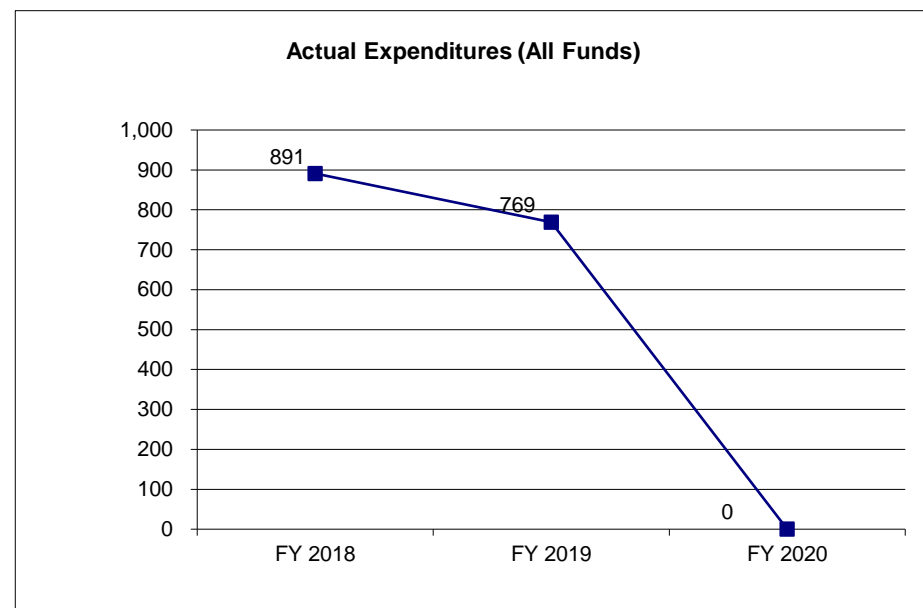
	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	13,669	13,669	13,669	13,669
Actual Expenditures (All Funds)	891	769	0	N/A
Unexpended (All Funds)	12,778	12,900	13,669	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	12,778	12,900	13,669	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
CHECK OFF ERRONEOUSLY DEP TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	13,669	13,669	
	Total	0.00	0	0	13,669	13,669	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	0	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM-SPECIFIC								
KC LAW ENFORCMNT MEMORIAL FUND	0	0.00	2,000	0.00	2,000	0.00	2,000	0.00
SOLDIERS MEMORIAL MUSEUM FUND	0	0.00	2,000	0.00	2,000	0.00	2,000	0.00
MO NATIONAL GUARD FOUND FD	8,635	0.00	0	0.00	3,000	0.00	3,000	0.00
AMER CANCER SOC, HEARTLAND DIV	4,518	0.00	9,500	0.00	6,500	0.00	6,500	0.00
ALS LOU GEHRIG'S DISEASE	2,197	0.00	3,500	0.00	3,500	0.00	3,500	0.00
MUSCULAR DYSTROPHY ASSOCIATION	887	0.00	2,500	0.00	2,500	0.00	2,500	0.00
ARTHRITIS FOUNDATION	720	0.00	3,500	0.00	3,500	0.00	3,500	0.00
NATIONAL MULTIPLE SCLEROSIS SO	1,515	0.00	4,500	0.00	4,500	0.00	4,500	0.00
AMER DIABETES ASSN GATEWAY ARE	1,671	0.00	4,500	0.00	4,500	0.00	4,500	0.00
AMERICAN HEART ASSOCIATION	2,137	0.00	6,000	0.00	6,000	0.00	6,000	0.00
MARCH OF DIMES	1,975	0.00	6,000	0.00	6,000	0.00	6,000	0.00
PEDIATRIC CANCER RES TRUST	2,534	0.00	6,000	0.00	6,000	0.00	6,000	0.00
TOTAL - PD	26,789	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL	26,789	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$26,789	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87106C
Division - Taxation		
Core - Income Tax Check-Off Distribution	HB Section	4.14

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	50,000	50,000
TRF	0	0	0	0
Total	0	0	50,000	50,000

FTE 0.00 0.00 0.00 0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description

2. CORE DESCRIPTION

Pursuant to Sections 143.1005, and 143.1026 through 143.1029, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department to distribute the collections to the following organizations.

ALS Lou Gehrig's Disease Fund (0703)
 American Cancer Society Heartland Division, Inc. Fund (0700)
 American Diabetes Association Gateway Area Fund (0713)
 American Heart Association Fund (0714)
 Arthritis Foundation Fund (0708)
 Kansas City Regional Law Enforcement Memorial Foundation Fund (0428)

March of Dimes Fund (0716)
 Missouri National Guard Foundation Trust (0494)
 Muscular Dystrophy Association Fund (0707)
 National Multiple Sclerosis Society Fund (0709)
 Pediatric Cancer Research Trust Fund (0959)
 Soldiers Memorial Military Museum In St. Louis Fund (0429)

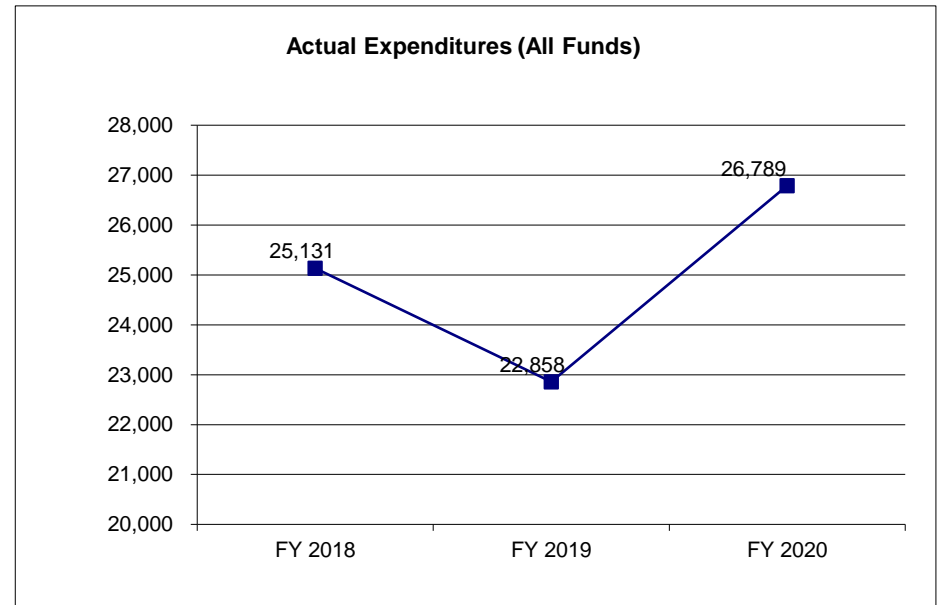
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87106C</u>
Division - Taxation	
Core - Income Tax Check-Off Distribution	HB Section <u>4.14</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	25,131	22,858	26,789	N/A
Unexpended (All Funds)	24,869	27,142	23,211	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	24,869	27,142	23,211	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE INCOME TAX CHECK OFF DISTRIBU

5. CORE RECONCILIATION DETAIL

			Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES									
			PD	0.00	0	0	50,000	50,000	
			Total	0.00	0	0	50,000	50,000	
DEPARTMENT CORE ADJUSTMENTS									
Core Reallocation	1152 7296		PD	0.00	0	0	(3,000)	(3,000)	Allocate funding between check-offs
Core Reallocation	1152 6023		PD	0.00	0	0	3,000	3,000	Allocate funding between check-offs
NET DEPARTMENT CHANGES				0.00	0	0	0	0	
DEPARTMENT CORE REQUEST									
			PD	0.00	0	0	50,000	50,000	
			Total	0.00	0	0	50,000	50,000	
GOVERNOR'S RECOMMENDED CORE									
			PD	0.00	0	0	50,000	50,000	
			Total	0.00	0	0	50,000	50,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	26,789	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	26,789	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$26,789	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$26,789	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
FUND TRANSFERS								
DEPT OF REVENUE INFORMATION	689,010	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL - TRF	689,010	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL	689,010	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
GRAND TOTAL	\$689,010	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87110C
Division - Administration		
Core - DOR Information Fund Transfer	HB Section	4.145

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000
Total	0	0	1,250,000	1,250,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: DOR Information Fund (0619)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,250,000	1,250,000
Total	0	0	1,250,000	1,250,000
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: DOR Information Fund (0619)

2. CORE DESCRIPTION

Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records." The Department deposits collections from the sale of information to the DOR Information Fund.

The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund to the State Highways and Transportation Department Fund pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highway of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.

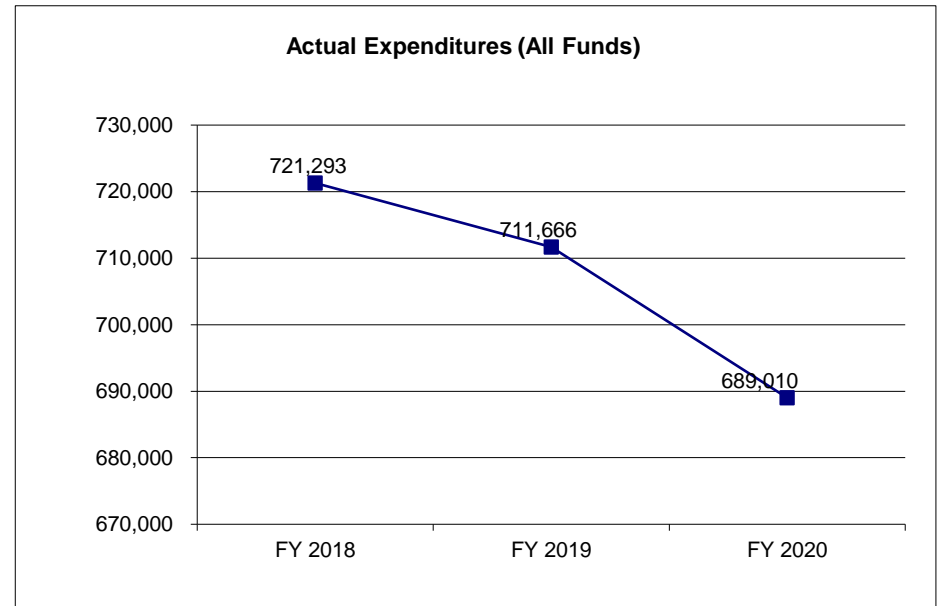
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87110C</u>
Division - Administration	
Core - DOR Information Fund Transfer	HB Section <u>4.145</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	1,250,000	1,250,000	1,250,000	1,250,000
Actual Expenditures (All Funds)	721,293	711,666	689,010	N/A
Unexpended (All Funds)	528,707	538,334	560,990	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	528,707	538,334	560,990	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE**DOR INFO FUND TRANSFER**

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	1,250,000	1,250,000	
	Total	0.00	0	0	1,250,000	1,250,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR INFO FUND TRANSFER								
CORE								
TRANSFERS OUT	689,010	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL - TRF	689,010	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
GRAND TOTAL	\$689,010	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$689,010	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
MOTOR FUEL TAX TRANSFER									
CORE									
FUND TRANSFERS									
MOTOR FUEL TAX	537,410,105	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	0.00
TOTAL - TRF	537,410,105	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	0.00
TOTAL	537,410,105	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	0.00
GRAND TOTAL	\$537,410,105	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87120C
Division - Taxation		
Core - Motor Fuel Tax Transfer	HB Section	4.15

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	560,178,001	560,178,001	TRF	0	0	560,178,001	560,178,001
Total	0	0	560,178,001	560,178,001	Total	0	0	560,178,001	560,178,001
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Fuel Tax Fund (0673)

2. CORE DESCRIPTION

Revenues derived from the motor fuel tax are deposited into the Motor Fuel Tax Fund. The remaining net proceeds, in excess of the cities and counties distribution and cost of collection, is transferred from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund. This appropriation allows the Department to transfer funds these funds as authorized by Section 142.345, RSMo.

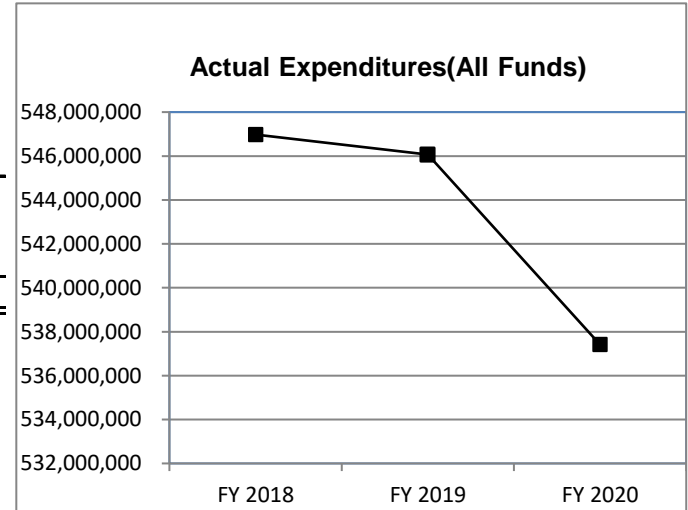
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit <u>87120C</u>
Division - Taxation	
Core - Motor Fuel Tax Transfer	HB Section <u>4.15</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Actual Expenditures(All Funds)	546,976,340	546,060,941	537,410,105	N/A
Unexpended (All Funds)	13,201,661	14,117,060	22,767,896	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	13,201,661	14,117,060	22,767,896	N/A



*Current Year restricted amount is as of ____.

Reverted includes the statutory three percent reserve (when applicable).

Restricted includes any Governor's expenditure restriction which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
MOTOR FUEL TAX TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	560,178,001	560,178,001	
	Total	0.00	0	0	560,178,001	560,178,001	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
MOTOR FUEL TAX TRANSFER								
CORE								
TRANSFERS OUT	537,410,105	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	537,410,105	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
GRAND TOTAL	\$537,410,105	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$537,410,105	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
FUND TRANSFERS								
DEP OF REVENUE SPECIALTY PLATE	392	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - TRF	392	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL	392	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$392	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87122C
Division - Administration		
Core - DOR Specialty Plate Transfer	HB Section	4.155

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	20,000	20,000	TRF	0	0	20,000	20,000
Total	0	0	20,000	20,000	Total	0	0	20,000	20,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: DOR Specialty Plate (0775)

Other Funds: DOR Specialty Plate (0775)

2. CORE DESCRIPTION

Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and should defray the implementation costs of issuing, developing, and programming the authorized plate.

Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.

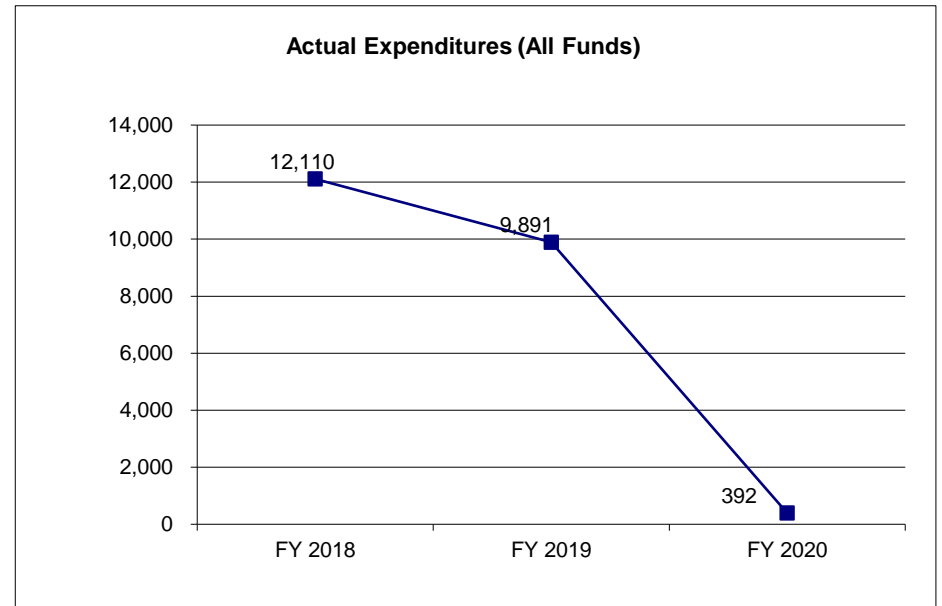
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87122C
Division - Administration		
Core - DOR Specialty Plate Transfer	HB Section	4.155

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	20,000	20,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	20,000	20,000	20,000	20,000
Actual Expenditures (All Funds)	12,110	9,891	392	N/A
Unexpended (All Funds)	7,890	10,109	19,608	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	7,890	10,109	19,608	N/A



*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
SPECIALTY PLATE TRNSFER TO HWY

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	20,000	20,000	
	Total	0.00	0	0	20,000	20,000	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECIALTY PLATE TRNSFER TO HWY								
CORE								
TRANSFERS OUT	392	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - TRF	392	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$392	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
GENERAL REVENUE								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS								
	\$392	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR LEGAL EXPENSE FUND TRF								
CORE								
FUND TRANSFERS								
GENERAL REVENUE	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - TRF	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL	0	0.00	1	0.00	1	0.00	1	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00

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CORE DECISION ITEM

Department of Revenue	Budget Unit	87123C
Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration		
Core - DOR Legal Expense Fund Transfer	HB Section	4.17

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	1
Total	1	0	0	1
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	1	0	0	1
Total	1	0	0	1
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

2. CORE DESCRIPTION

Beginning in Fiscal Year 2018, the General Assembly appropriated \$1 to transfer from the Department's core budget to the State Legal Expense Fund for the payment of claims, premiums, and expenses provided by Section 105.711 through Section 105.726, RSMo. In order to fund such expenses, the General Assembly also authorized three percent flexibility from the Department's operating budget into the \$1 transfer appropriation.

3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department of Revenue	Budget Unit	87123C
Divisions-Taxation, Motor Vehicle and Driver Licensing, General Counsel, Administration		
Core - DOR Legal Expense Fund Transfer	HB Section	4.17

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	200,001	1	1	1
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	200,001	1	1	1
Actual Expenditures (All Funds)	200,000	0	0	N/A
Unexpended (All Funds)	1	1	1	N/A
Unexpended, by Fund:				
General Revenue	1	1	1	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A
	(1)			

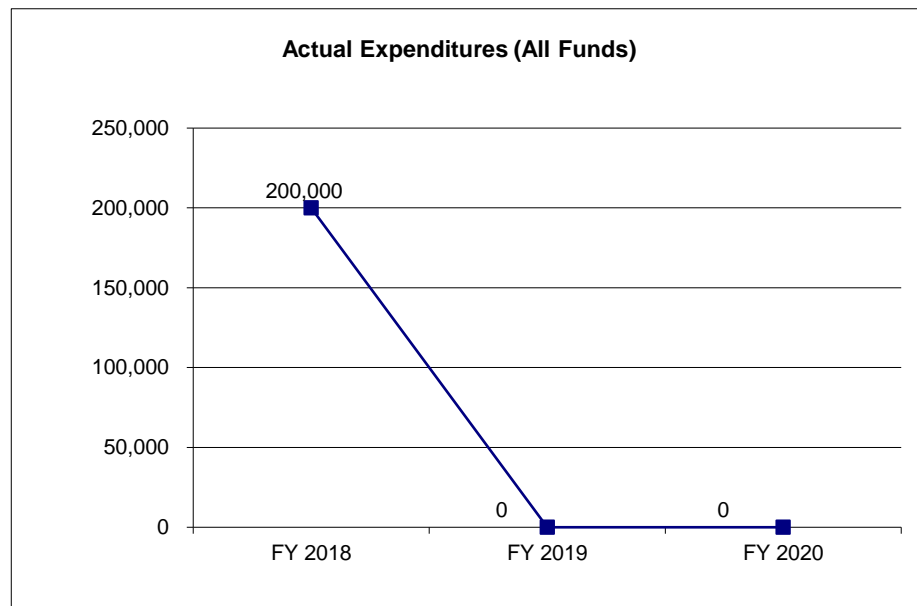
*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

(1) The Department transferred \$200,000 from the Taxation's core Governor withholding.



CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE
DOR LEGAL EXPENSE FUND TRF

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
DEPARTMENT CORE REQUEST							
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	1	0	0	1	
	Total	0.00	1	0	0	1	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DOR LEGAL EXPENSE FUND TRF								
CORE								
TRANSFERS OUT	0	0.00	1	0.00	1	0.00	1	0.00
TOTAL - TRF	0	0.00	1	0.00	1	0.00	1	0.00
GRAND TOTAL	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00
GENERAL REVENUE	\$0	0.00	\$1	0.00	\$1	0.00	\$1	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

Overview

State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments,
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases,
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program, and
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$8.3 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

Department strategic overview: FY22 Budget

DEPARTMENT:	<i>State Tax Commission</i>
DIRECTOR:	<i>Gary Romine</i>
DEPARTMENT ASPIRATION:	<i>Transparent, uniform, and equitable statewide assessment program</i>
HIGHLIGHTS FROM FY20-FY21	<ul style="list-style-type: none"> • <i>Streamlined state assessed appraisal reports making them more informational, transparent, and uniform</i> • <i>Implement a web-based system for taxpayers to file appeals</i> • <i>Implement an Outreach Program for the education of county assessors and clerks to improve their understanding of their respective filing requirements, improve their accuracy of their submissions, and increase their adoption of FTP (file transfer protocol)</i>
FY22 PRIORITIES	<ul style="list-style-type: none"> • <i>Develop and create a new assessor training manual with 56 new assessors since 2013 and with the anticipation of 30-40 new assessors taking office in 2021</i> • <i>Develop web interface for data submissions without using cumbersome paper forms</i> • <i>Increase transparency by implementing a web-based case management system for public access to property tax appeals</i>
FY23 PREVIEW	<ul style="list-style-type: none"> • <i>Develop an internal web-based Sales Program for Assessment Representatives to conduct appraisal studies and have accessibility to accurate sales data and ensure statewide assessment uniformity</i> • <i>File and retain documents in digital format to reduce document printing and paper archiving</i>

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 86911C BUDGET UNIT NAME: State Tax Commission HOUSE BILL SECTION: 4.160	DEPARTMENT: Revenue DIVISION: State Tax Commission
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2022. Flexibility was granted at 10% in FY-2016 through FY-2021 and at 25% in FY-2014 and FY-2015.	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$0	\$5,000 - \$30,000
BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	
\$5,000 - \$30,000	
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
	Pay on-going expenses due to travel to assist counties. Education needs and requirements for team members with designations.

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
STATE TAX COMMISSION									
CORE									
PERSONAL SERVICES									
GENERAL REVENUE	1,951,780	34.55	2,157,008	37.00	2,157,008	37.00	2,157,008	37.00	
TOTAL - PS	1,951,780	34.55	2,157,008	37.00	2,157,008	37.00	2,157,008	37.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	130,515	0.00	172,264	0.00	172,264	0.00	172,264	0.00	
TOTAL - EE	130,515	0.00	172,264	0.00	172,264	0.00	172,264	0.00	
TOTAL	2,082,295	34.55	2,329,272	37.00	2,329,272	37.00	2,329,272	37.00	
STC Workforce Reinvestment - 1860016									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	100,000	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	100,000	0.00	0	0.00	
TOTAL	0	0.00	0	0.00	100,000	0.00	0	0.00	
Pay Plan - 0000012									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	21,569	0.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	21,569	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	21,569	0.00	
GRAND TOTAL	\$2,082,295	34.55	\$2,329,272	37.00	\$2,429,272	37.00	\$2,350,841	37.00	

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CORE DECISION ITEM

Department - Revenue	Budget Unit	86911C
Division - State Tax Commission		
Core - State Tax Commission	HB Section	4.160

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	2,157,008	0	0	2,157,008	PS	2,157,008	0	0	2,157,008
EE	172,264	0	0	172,264	EE	172,264	0	0	172,264
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	2,329,272	0	0	2,329,272	Total	2,329,272	0	0	2,329,272
FTE	37.00	0.00	0.00	37.00	FTE	37.00	0.00	0.00	37.00
Est. Fringe	1,234,177	0	0	1,234,177	Est. Fringe	1,234,177	0	0	1,234,177
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basix functions:

- 1) To equalize inter and intra county assessments,
- 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and

3. PROGRAM LISTING (list programs included in this core funding)

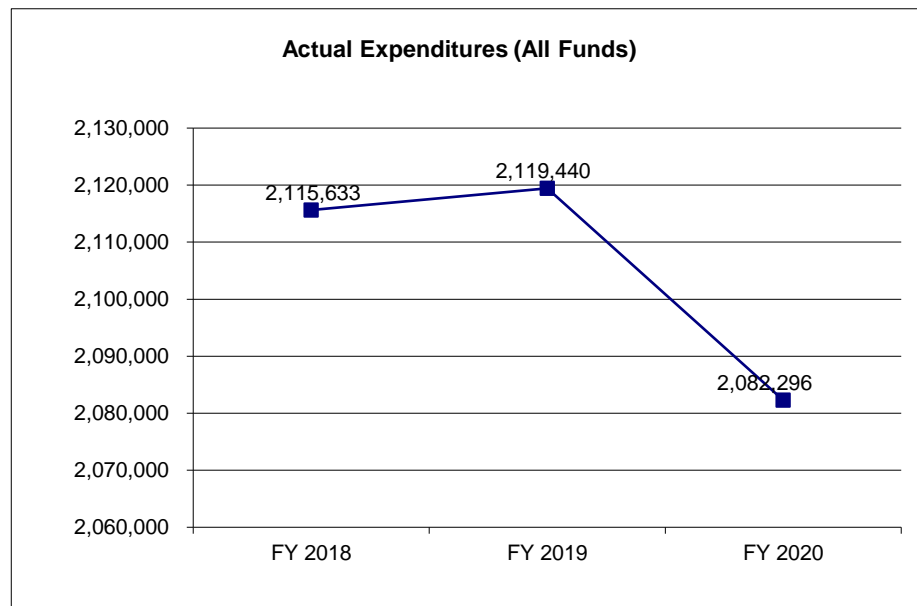
Legal
Original Assessment
Local Assistance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>86911C</u>
Division - State Tax Commission	
Core - State Tax Commission	HB Section <u>4.160</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	2,208,213	2,222,126	2,267,110	2,329,272
Less Reverted (All Funds)	(56,458)	(56,826)	(57,979)	(58,045)
Less Restricted (All Funds)*	0	0	0	(55,043)
Budget Authority (All Funds)	2,151,755	2,165,300	2,209,131	2,216,184
Actual Expenditures (All Funds)	2,115,633	2,119,440	2,082,296	N/A
Unexpended (All Funds)	36,122	45,860	126,835	N/A
Unexpended, by Fund:				
General Revenue	36,122	45,860	126,835	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of 07/01/2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

STATE TAX COMMISSION

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	37.00	2,157,008	0	0	2,157,008	
	EE	0.00	172,264	0	0	172,264	
	Total	37.00	2,329,272	0	0	2,329,272	
DEPARTMENT CORE REQUEST							
	PS	37.00	2,157,008	0	0	2,157,008	
	EE	0.00	172,264	0	0	172,264	
	Total	37.00	2,329,272	0	0	2,329,272	
GOVERNOR'S RECOMMENDED CORE							
	PS	37.00	2,157,008	0	0	2,157,008	
	EE	0.00	172,264	0	0	172,264	
	Total	37.00	2,329,272	0	0	2,329,272	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	63,452	1.88	74,041	2.00	0	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	0	0.00	34,226	1.00	0	0.00	0	0.00
RESEARCH ANAL II	42,967	1.00	47,181	1.00	0	0.00	0	0.00
EXECUTIVE I	38,648	1.00	39,250	1.00	0	0.00	0	0.00
LOCAL ASST REP I TAX COMM	23,450	0.58	0	0.00	0	0.00	0	0.00
LOCAL ASST REP II TAX COMM	628,586	14.23	802,034	16.00	0	0.00	0	0.00
LOCAL ASST SPV TAX COMM	168,537	3.00	175,976	3.00	0	0.00	0	0.00
APPRAISAL SPECIALIST	60,922	1.00	63,218	1.00	0	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 1	256,205	3.69	265,834	4.00	0	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 2	0	0.00	1,897	0.00	0	0.00	0	0.00
TAX COMMISSION MANAGER, BAND 3	0	0.00	2,031	0.00	0	0.00	0	0.00
CHIEF COUNSEL	95,287	1.25	75,557	1.00	90,007	1.00	90,007	1.00
COMMISSION MEMBER	222,708	2.00	226,281	2.00	226,281	2.00	226,281	2.00
COMMISSION CHAIRMAN	111,354	1.00	113,142	1.00	113,142	1.00	113,142	1.00
SENIOR HEARINGS OFFICER	138,974	2.39	172,733	3.00	180,233	3.00	180,233	3.00
MISCELLANEOUS PROFESSIONAL	38,648	0.53	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	24,158	1.00	24,158	1.00
PRINCIPAL ASST BOARD/COMMISSON	62,042	1.00	63,607	1.00	68,607	1.00	68,607	1.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	34,226	1.00	34,226	1.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	74,041	2.00	74,041	2.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	39,270	1.00	39,270	1.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	47,181	1.00	47,181	1.00
SR APPRAISAL & ASSESSMENT REP	0	0.00	0	0.00	731,806	15.00	731,806	15.00
APPRAISAL & ASSESSMENT SPV/SPC	0	0.00	0	0.00	302,412	5.00	302,412	5.00
APPRAISAL & ASSESSMENT MANAGER	0	0.00	0	0.00	225,644	3.00	225,644	3.00
TOTAL - PS	1,951,780	34.55	2,157,008	37.00	2,157,008	37.00	2,157,008	37.00
TRAVEL, IN-STATE	31,180	0.00	49,927	0.00	49,927	0.00	49,927	0.00
TRAVEL, OUT-OF-STATE	2,545	0.00	2,375	0.00	2,375	0.00	2,375	0.00
SUPPLIES	37,089	0.00	55,196	0.00	55,196	0.00	55,196	0.00
PROFESSIONAL DEVELOPMENT	13,879	0.00	12,280	0.00	12,280	0.00	12,280	0.00
COMMUNICATION SERV & SUPP	2,945	0.00	13,138	0.00	13,138	0.00	13,138	0.00
PROFESSIONAL SERVICES	7,632	0.00	12,183	0.00	12,183	0.00	12,183	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
M&R SERVICES	7,985	0.00	16,071	0.00	16,071	0.00	16,071	0.00
MOTORIZED EQUIPMENT	12,212	0.00	736	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	12,365	0.00	7,681	0.00	7,681	0.00	7,681	0.00
OTHER EQUIPMENT	817	0.00	965	0.00	965	0.00	965	0.00
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	112	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	100	0.00
MISCELLANEOUS EXPENSES	1,866	0.00	1,500	0.00	1,500	0.00	1,500	0.00
TOTAL - EE	130,515	0.00	172,264	0.00	172,264	0.00	172,264	0.00
GRAND TOTAL	\$2,082,295	34.55	\$2,329,272	37.00	\$2,329,272	37.00	\$2,329,272	37.00
GENERAL REVENUE	\$2,082,295	34.55	\$2,329,272	37.00	\$2,329,272	37.00	\$2,329,272	37.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

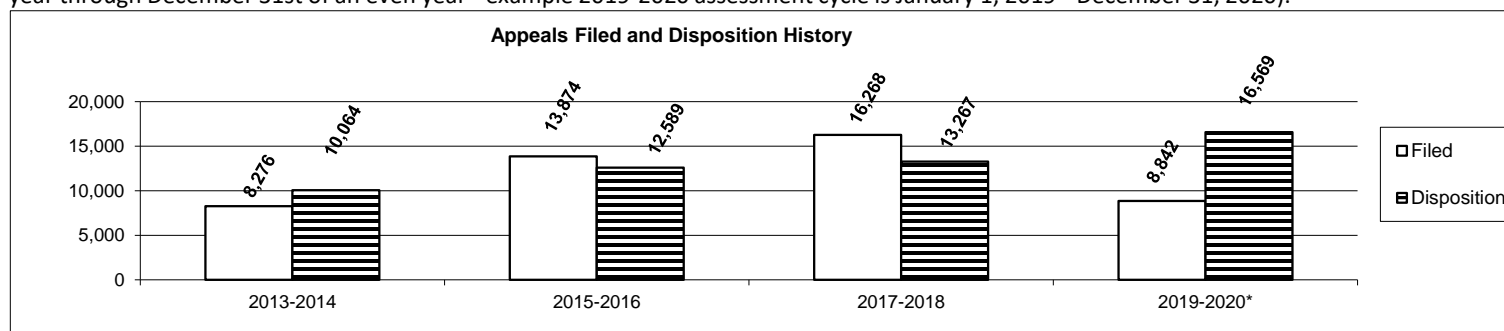
Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Conducts property valuation appeal hearings
- Conducts prehearing settlement conferences and evidentiary hearings
- Issues decisions

2a. Provide an activity measure(s) for the program.

Below is a graph that depicts the history of appeals filed and disposed during each assessment cycle (an assessment cycle begins January 1st of an odd year through December 31st of an even year - example 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020).



* Additionally, it should be noted the Jackson County Board of Equalization has continued to hear appeals from the 2019 cycle. Therefore, the STC may continue to receive appeals from Jackson County's 2019 cycle well into 2021.

County assessment officials determine the value of property for property tax purposes for their respective counties. All Missouri taxpayers, inclusive of individuals and business entities, who disagree with the valuations have the right to appeal those valuations to the State Tax Commission. The State Tax Commission has hearing officers who conduct hearings to determine the valuation of the taxpayer's property. The hearing officers render a decision; if the taxpayer disagrees with this decision they have the right to appeal that decision to the three State Tax Commissioners. The State Tax Commissioners render a decision, if the taxpayer disagrees with this decision they can appeal through the Missouri Judicial Court system.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

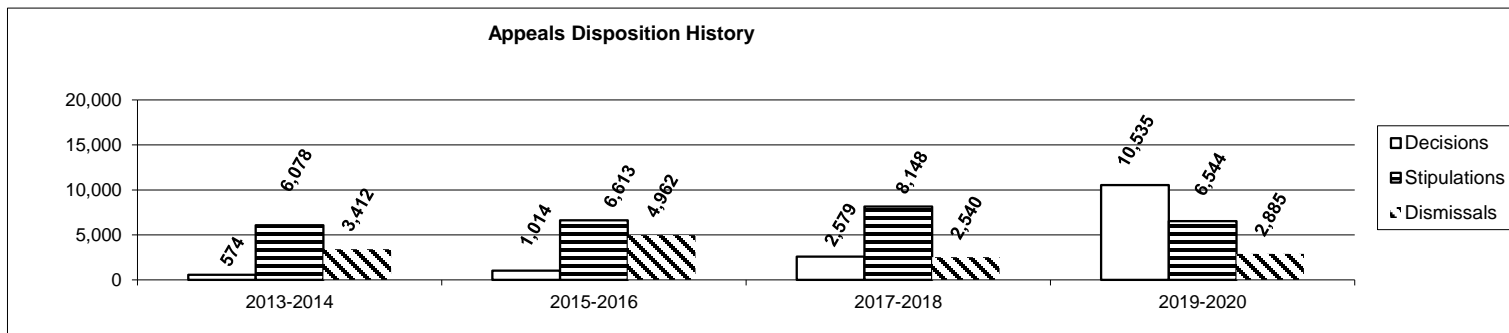
Hearing Officers are required to be licensed to practice law in the State of Missouri. Additionally, 15 hours of continuing education, inclusive of 2 hours of Ethics, and 1 hour of cultural competency, diversity, inclusion, and implicit bias is required on an annual basis.

2c. Provide a measure(s) of the program's impact.

Appeals are disposed by decision, stipulation, or dismissal.

Types of Disposition

- Decision - Determination of assessment after presentation of evidence from taxpayer and assessment official
- Stipulation - Agreement on assessment by the taxpayer and assessment official submitted for approval to this program
- Dismissal - Taxpayer abandoning their appeal



2d. Provide a measure(s) of the program's efficiency.

The State Tax Commission strives to efficiently dispose of appeals for the taxpayers of the State of Missouri.

Assessment Cycle	2013-2014	2015-2016	2017-2018	2019-2020
Appeals Disposed	10,064	12,589	13,267	19,964
Full-time Employees	4	4	4	5

PROGRAM DESCRIPTION

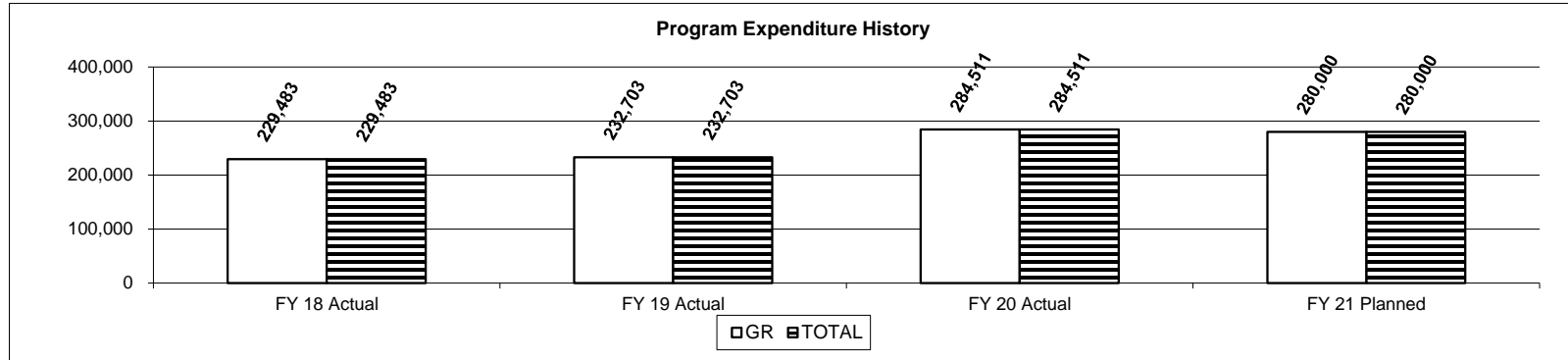
Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Legal

Program is found in the following core budget(s): State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, of the Missouri Constitution, Chapters 138, 151, and 153 of RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

The Original Assessment program has the duty of assessing distributable property held by public utilities, railroads, private car companies, airlines, and related entities.

2a. Provide an activity measure(s) for the program.

The Original Assessment program is statutorily obligated to complete appraisals for any public utility and railroad company that files for state assessment. This program must have all company appraisals completed within 150 days.

	2016	2017	2018	2019	2020
Electric	9	9	9	10	10
Product Pipeline	20	20	20	20	20
Natural Gas Pipeline	12	12	12	12	13
Railroad	18	19	18	18	18
Telecommunications	31	32	33	35	39
Telephone	39	39	39	43	43
Cable Telephony	3	3	3	3	2
Aircraft Owned by Airlines	59	58	60	60	55
Aircraft Owned by Others	170	177	176	182	183
Private Cars	341	334	328	326	326
Rural Electric Cooperatives	52	52	52	52	52
Total Company Appraisals	754	755	750	761	761

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

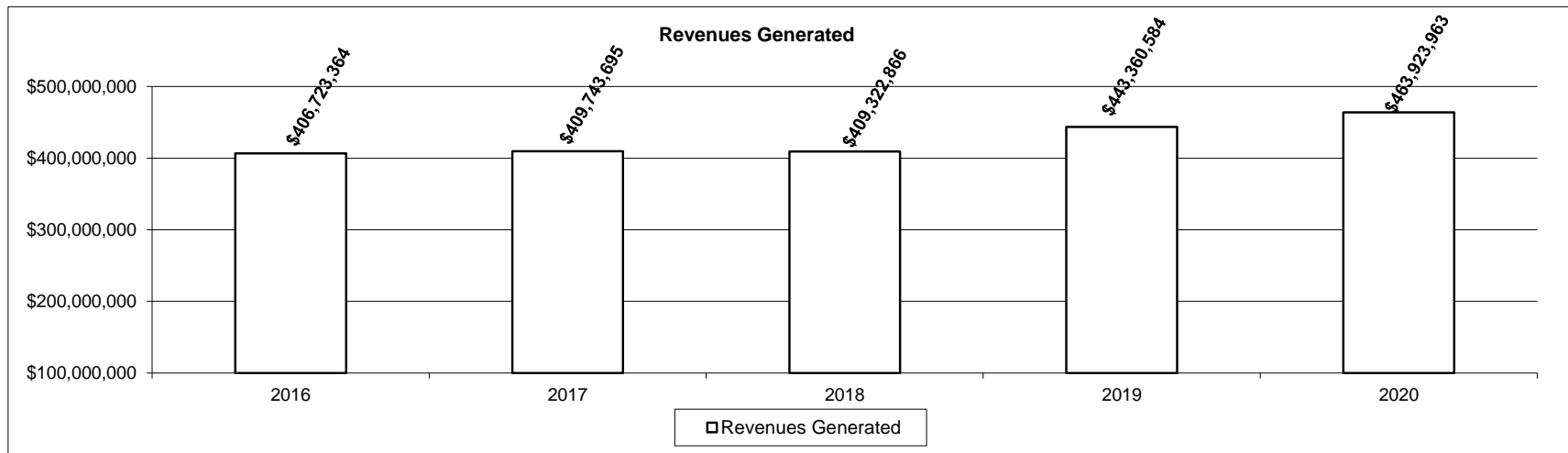
Program is found in the following core budget(s): State Tax Commission

2b. Provide a measure(s) of the program's quality.

- Appraisals have been standardized using the Unit Valuation Standards of the National Conference of Unit Valuation States (NCUVS). This program's policies and procedures supporting the standards used are maintained and audited for uniformity, ensuring compliance with state laws.
- The annual Cost of Capital Studies and Certifications are posted to the agency website. Additionally, company appraisal reports are provided to each company prior to the informal hearing process. This process allows for full transparency and fair practices for all taxpayers.
- Informal hearings are conducted for the exchange of information. Arriving at fair market value requires both parties having knowledge of relevant and material facts. This program's processes, including appeal procedures, result in equitable treatment of all taxpayers.

2c. Provide a measure(s) of the program's impact.

This program generates revenue for the local entities by appraising these companies to develop a company value, extracting the State of Missouri value to then be apportioned to each county for the collection of taxes for local entities. These entities (such as schools, ambulance, fire, and library districts) provide services to the citizens of Missouri.



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160

Program Name - Original Assessment

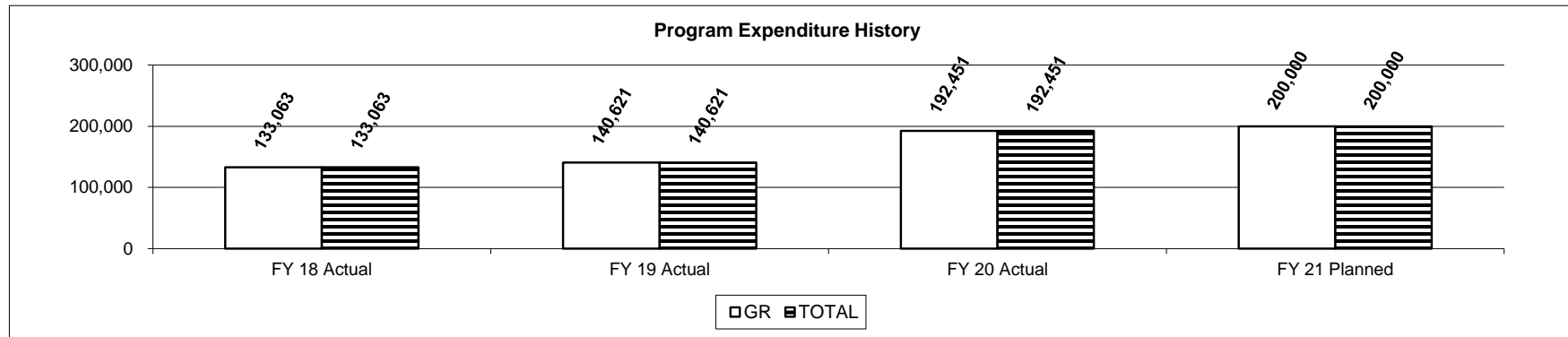
Program is found in the following core budget(s): State Tax Commission

2d. Provide a measure(s) of the program's efficiency.

This program employs two full-time employees and one part-time employee and generates in excess of \$400 million for local districts (ambulance, fire, library, and schools).

	2016	2017	2018	2019	2020
Number of Appraisals	754	755	750	761	761
Full-Time Employees	2	2	2.5	2.5	2.5
Caseload per Employee	377	377.5	300	304.4	304.4

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Article X, Section 14, Constitution of Missouri; Chapters 137, 138, 151, 153, and 155, RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

1a. What strategic priority does this program address?

Transparent, uniform, and equitable statewide assessment program.

1b. What does this program do?

- Assist county assessors with technical aspects of operating a successful assessment program
- Assist county assessors with developing a two-year assessment plan that will conform to statutory parameters
- Conducts appraisals and studies to determine the level and quality of assessments established by each county assessor
- Reimburse up to 60% of all costs associated with implementing a two-year assessment plan (current appropriation allows for reimbursement of 50%)

2a. Provide an activity measure(s) for the program.

Studies performed each assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020).

Assessment Cycle	2013-2014	2015-2016	2017-2018	2019-2020*
Commercial Appraisal Studies	56	51	51	27
Residential Appraisal Studies	18	3	0	0
Residential Sales Studies	97	112	115	101

* The 2019-2020 cycle is incomplete as studies are not finalized until May, 2021.

(For every residential appraisal study completed, there are 25 individual appraisals. In the 2017-2018 assessment cycle, all counties qualified for a residential sales study.)

(For every commercial appraisal study completed, there are 30 individual appraisals.)

PROGRAM DESCRIPTION																										
Department - Revenue/State Tax Commission	HB Section(s): 4.160 and 4.165																									
Program Name - Local Assistance and Assessment Maintenance																										
Program is found in the following core budget(s): State Tax Commission																										
2b. Provide a measure(s) of the program's quality.																										
<p>The chart below depicts the out of compliance study analysis for each two-year assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020).</p> <table><caption>Study History - Out of Compliance</caption><thead><tr><th>Assessment Cycle</th><th>Residential Sales Studies Completed</th><th>Commercial Appraisal Studies Completed</th><th>Residential Sales Studies Out of Compliance</th><th>Commercial Appraisal Studies Out of Compliance</th></tr></thead><tbody><tr><td>2013-2014</td><td>115</td><td>56</td><td>14</td><td>12</td></tr><tr><td>2015-2016</td><td>115</td><td>51</td><td>20</td><td>2</td></tr><tr><td>2017-2018</td><td>115</td><td>51</td><td>25</td><td>8</td></tr><tr><td>2019-2020*</td><td>101</td><td>27</td><td>26</td><td>4</td></tr></tbody></table> <p>* The 2019-2020 cycle is incomplete as appraisals and studies are not finalized until May, 2021.</p>		Assessment Cycle	Residential Sales Studies Completed	Commercial Appraisal Studies Completed	Residential Sales Studies Out of Compliance	Commercial Appraisal Studies Out of Compliance	2013-2014	115	56	14	12	2015-2016	115	51	20	2	2017-2018	115	51	25	8	2019-2020*	101	27	26	4
Assessment Cycle	Residential Sales Studies Completed	Commercial Appraisal Studies Completed	Residential Sales Studies Out of Compliance	Commercial Appraisal Studies Out of Compliance																						
2013-2014	115	56	14	12																						
2015-2016	115	51	20	2																						
2017-2018	115	51	25	8																						
2019-2020*	101	27	26	4																						

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

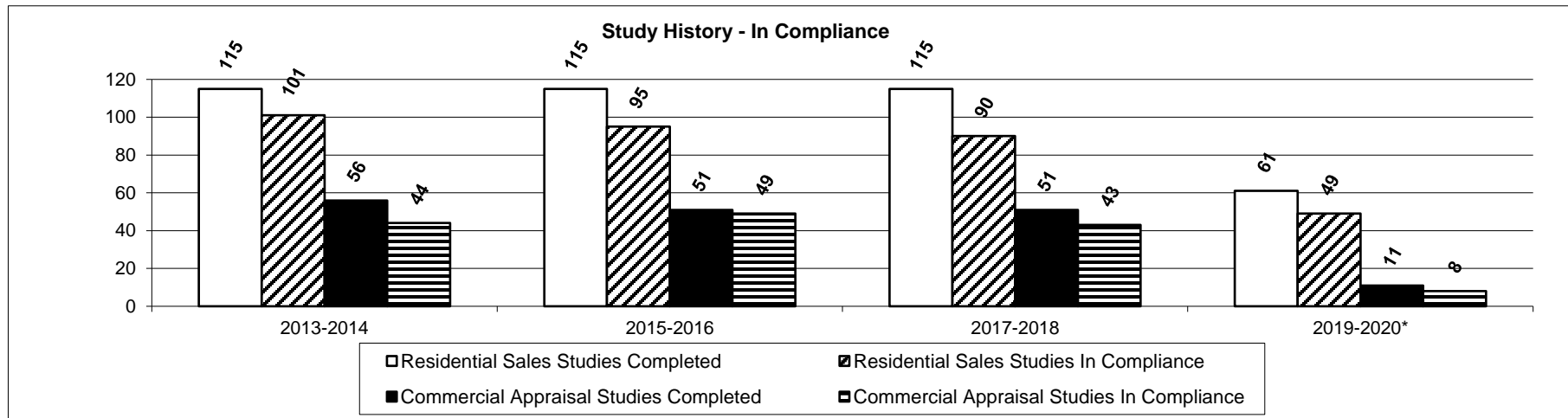
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2c. Provide a measure(s) of the program's impact.

This program strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri and these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts) that provide essential services to the citizens of Missouri.



*The 2019-2020 cycle is incomplete as the appraisals and studies are not finalized until May, 2021.

PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

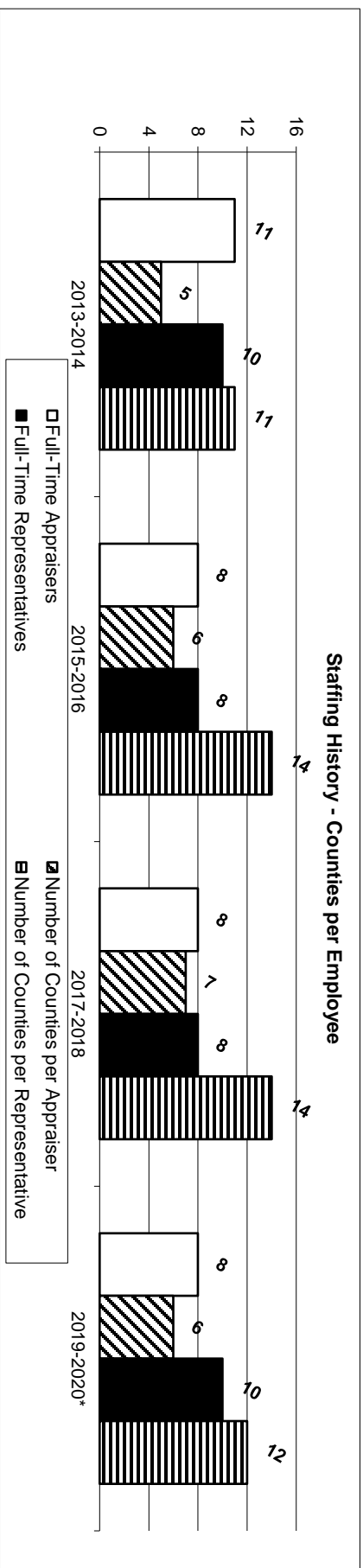
HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

2d. Provide a measure(s) of the program's efficiency.

Each employee covers a territory within the State of Missouri to ensure all regions are assisted and studied.



* The 2019-2020 cycle is incomplete as studies are not finalized until May, 2021.

PROGRAM DESCRIPTION

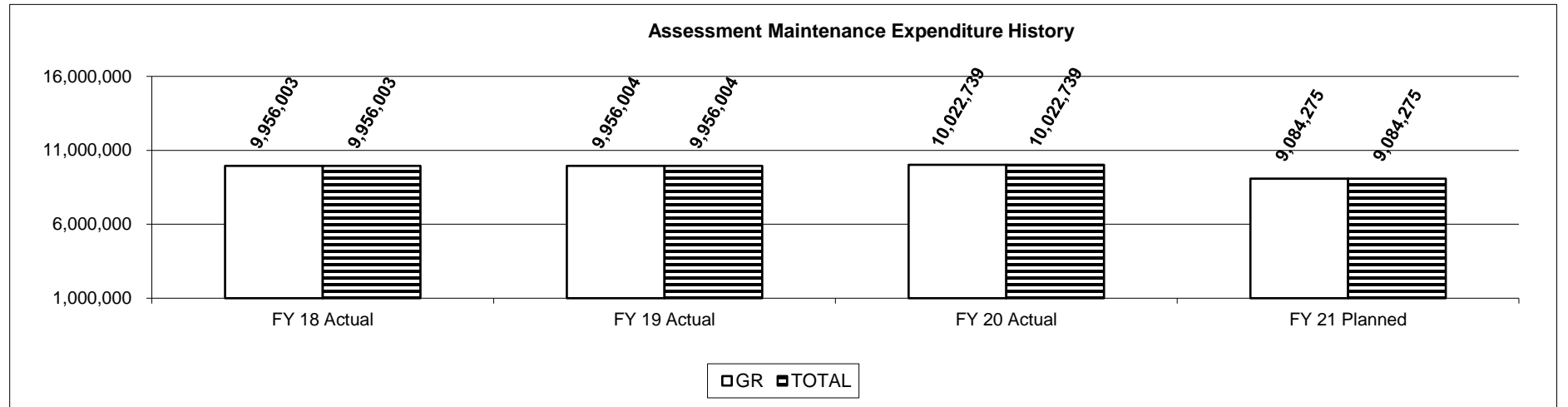
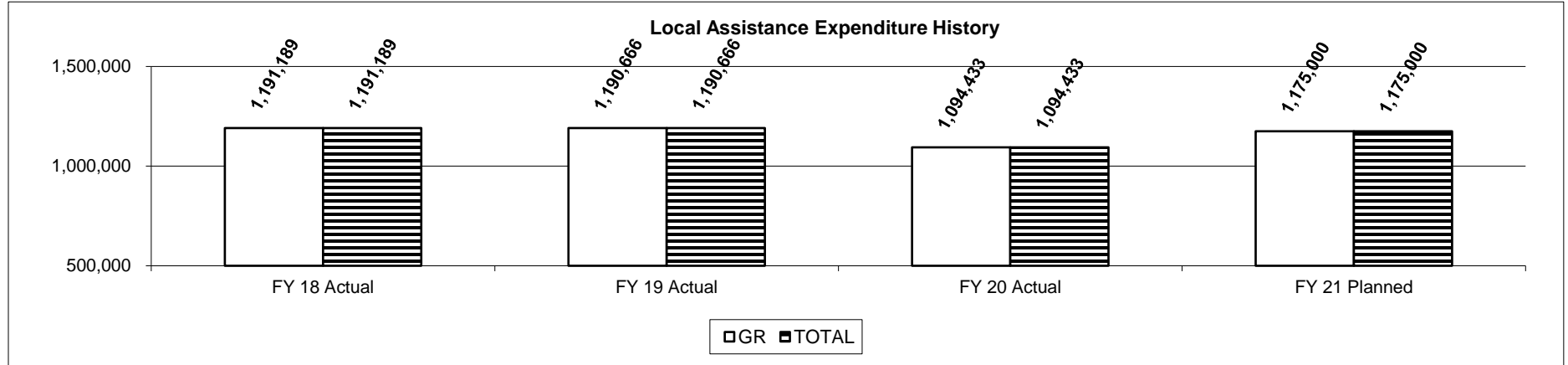
Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year. (Note: Amounts do not include fringe benefit costs.)



PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.160 and 4.165

Program Name - Local Assistance and Assessment Maintenance

Program is found in the following core budget(s): State Tax Commission

4. What are the sources of the "Other " funds?

N/A

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Section X, Article 14, Constitution of Missouri, Chapters 53, 137, and 138 RSMo

6. Are there federal matching requirements? If yes, please explain.

N/A

7. Is this a federally mandated program? If yes, please explain.

N/A

NEW DECISION ITEM

RANK: 6 OF 6

Department - Revenue					Budget Unit <u>86911C</u>				
Division - State Tax Commission									
DI Name - STC Workforce Reinvestment					DI# <u>1860016</u>				
					HB Section <u>4.160</u>				
1. AMOUNT OF REQUEST									
FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	100,000	0	0	100,000	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	100,000	0	0	100,000	Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00
Est. Fringe	33,120	0	0	33,120	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				
Other Funds:					Other Funds:				
2. THIS REQUEST CAN BE CATEGORIZED AS:									
<input type="checkbox"/> New Legislation <input type="checkbox"/> Federal Mandate <input type="checkbox"/> GR Pick-Up <input type="checkbox"/> Pay Plan					<input type="checkbox"/> New Program <input type="checkbox"/> Program Expansion <input type="checkbox"/> Space Request <input checked="" type="checkbox"/> Other: <u>STC Workforce Reinvestment</u>				
					<input type="checkbox"/> Fund Switch <input type="checkbox"/> Cost to Continue <input type="checkbox"/> Equipment Replacement				
3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.									
<p>The STC has reduced FTE by 33% since fiscal year 2010, with a 23% reduction since fiscal year 2014. When the option is available, the STC has reduced appropriation dollars from various appropriated positions. While this avenue allowed our agency to save jobs, it has now left our agency with minimal to no funding to reinvest in the agency's workforce. The STC previously had a three tier pay structure for Appraisers (Base, Residential Appraiser, and General Appraiser), based on certification level. There are several requirements to become a Certified Residential Appraiser, and even more to become a Certified General Appraiser. When the statewide Market Study was funded it took all of the Appraiser positions to the new market minimum which eliminated the existing Appraiser three tier pay structure. Additionally, the State Tax Commission would like to hire a legislative liaison to assist the Commission with legislative issues and goals for the agency. There has been a lot of attention drawn to property assessments/taxes over the past year and having a legislative liaison would provide a subject matter expert to discuss property assessment statutes and proposals with the legislative body. This position would track and respond to fiscal notes and legislation. The STC would like to retain their dedicated workforce for the agency and the State of Missouri, this NDI would also allow STC to provide additional compensation to top performing staff. The total for this reinvestment request is \$100,000.</p>									

NEW DECISION ITEM
RANK: 6 OF 6

Department - Revenue		Budget Unit <u>86911C</u>	
Division - State Tax Commission			
DI Name - STC Workforce Reinvestment	DI# <u>1860016</u>	HB Section	<u>4.160</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The STC is requesting \$100,000 to update and implement the Appraiser tiered pay structure, outlined below; fully fund the position allocated for the legislative liaison, and have the ability to enhance pay top performing employees.

	Prior to MSA	Updated Pay Structure	Difference with New Structure
Base Pay (6 FTE)	\$40,200	\$46,171	\$0.00
Residential Appraiser (5 FTE)	\$42,384	\$48,678	\$12,535
Commercial Appraiser (3 FTE)	\$44,760	\$51,409	\$15,714

Fully fund the Legislative Liaison position - \$50,000.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
	100,000						100,000	0.0	
Total PS	100,000	0.0	0	0.0	0	0.0	100,000	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions							0		
Total PSD	0		0		0		0		0
Transfers							0		
Total TRF	0		0		0		0		0
Grand Total	100,000	0.0	0	0.0	0	0.0	100,000	0.0	0

NEW DECISION ITEM
RANK: 6 OF 6

Department - Revenue			Budget Unit <u>86911C</u>						
Division - State Tax Commission									
DI Name - STC Workforce Reinvestment		DI# <u>1860016</u>	HB Section <u>4.160</u>						
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>
							0		
							0		
							0		
							0		
Total EE	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Program Distributions							0		
Total PSD	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Transfers									
Total TRF	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>
Grand Total	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>

NEW DECISION ITEM
RANK: 6 OF 6

Department - Revenue		Budget Unit 86911C	
Division - State Tax Commission			
DI Name - STC Workforce Reinvestment	DI# 1860016	HB Section	4.160
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)			
<p>6a. Provide an activity measure(s) for the program.</p> <p>Commercial and Residential studies are performed each assessment cycle (an assessment cycle is from January 1st of an odd year through December 31st of an even year - example 2019-2020 assessment cycle is January 1, 2019 - December 31, 2020). There are 50 - 60 commercial studies and 1,500 - 1,800 individual property appraisals each assessment cycle. This staff also assist county assessors with technical aspects of operating a successful assessment program and with developing a two-year assessment plan that will conform to statutory parameters. STC staff respond to 150-200 fiscal notes and legislative inquiries each year.</p>	<p>6b. Provide a measure(s) of the program's quality.</p> <p>To become a Residential Certified Appraiser requires some level of college, a total of 200 hours of qualifying appraisal education and passage of a closed-book exam, and 1,500 hours of real estate appraisal experience working with a certified real estate appraiser. To become a General Certified Appraiser requires a bachelor's degree, a total of 300 hours of qualifying appraisal education and passage of a closed-book exam, and 3,000 hours of real estate appraisal experience working with a certified real estate appraiser (at least 1,500 of the 3,000 hours must be appraisal of non-residential properties. Recruiting and retaining qualified employees is essential for the success of the program.</p>		
<p>6c. Provide a measure(s) of the program's impact.</p> <p>The State Tax Commission strives to ensure that all taxpayers in the State of Missouri are assessed utilizing fair and equitable practices. Without the assistance and audits of this program, taxpayers wouldn't be treated fairly and equitably across Missouri. Additionally, these inequities could impact the local taxing entities (such as ambulance, fire, library, and school districts). Approximately 10% of the counties are typically out of compliance. Counties that fail to keep their assessments at fair market value are doing a disservice to their local taxing entities and may be creating discrimination amongst assessments.</p>	<p>6d. Provide a measure(s) of the program's efficiency.</p> <p>Each employee covers a territory within the State of Missouri to ensure all counties receive assistance and guidance as well as perform appraisal stuides. Each appraiser completes approximately 200-250 appraisal each assessment cycle.</p>		
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:			
<p>Have the ability to compensate employees that have obtained the Residential or General Appraisal certifications. Employees that have completed all of the certification requirements of the Missouri Real Estate Appraisers Commission should be compensated for this additional education. Attract and retain a legislative liaison to assist STC with legislative inquiries and fiscal notes. Provide top performing staff with small compensation increases in order to retain them</p>			

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
STC Workforce Reinvestment - 1860016								
SALARIES & WAGES	0	0.00	0	0.00	100,000	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	100,000	0.00	0	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$100,000	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$100,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

NEW DECISION ITEM

RANK: 2 OF 6

Department - Revenue	Budget Unit	86911C
Division- State Tax Commission		
DI Name FY 22 Pay Plan	DI# 0000012	HB Section 4.16

1. AMOUNT OF REQUEST

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	21,569	0	0	21,569
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	21,569	0	0	21,569
FTE	0.00	0.00	0.00	0.00

Est. Fringe	7,144	0	0	7,144
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/>	New Legislation	<input type="checkbox"/>	New Program	<input type="checkbox"/>	Fund Switch
<input type="checkbox"/>	Federal Mandate	<input type="checkbox"/>	Program Expansion	<input type="checkbox"/>	Cost to Continue
<input type="checkbox"/>	GR Pick-Up	<input type="checkbox"/>	Space Request	<input type="checkbox"/>	Equipment Replacement
<input checked="" type="checkbox"/>	Pay Plan	<input type="checkbox"/>	Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor's Fiscal Year 2022 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2022.

NEW DECISION ITEM

RANK: 2 OF 6

Department - Revenue			Budget Unit	86911C
Division- State Tax Commission				
DI Name	FY 22 Pay Plan	DI# 0000012	HB Section	4.16

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on personal service appropriations.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100-Salaries and Wages							0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100-Salaries and Wages	21,569						21,569	0.0	
Total PS	21,569	0.0	0	0.0	0	0.0	21,569	0.0	0
Grand Total	21,569	0.0	0	0.0	0	0.0	21,569	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
Pay Plan - 0000012								
CHIEF COUNSEL	0	0.00	0	0.00	0	0.00	900	0.00
COMMISSION MEMBER	0	0.00	0	0.00	0	0.00	2,263	0.00
COMMISSION CHAIRMAN	0	0.00	0	0.00	0	0.00	1,131	0.00
SENIOR HEARINGS OFFICER	0	0.00	0	0.00	0	0.00	1,802	0.00
SPECIAL ASST PROFESSIONAL	0	0.00	0	0.00	0	0.00	242	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	686	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	342	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	740	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	393	0.00
ASSOC RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	472	0.00
SR APPRAISAL & ASSESSMENT REP	0	0.00	0	0.00	0	0.00	7,318	0.00
APPRAISAL & ASSESSMENT SPV/SPC	0	0.00	0	0.00	0	0.00	3,024	0.00
APPRAISAL & ASSESSMENT MANAGER	0	0.00	0	0.00	0	0.00	2,256	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	21,569	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$21,569	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$21,569	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
ASSESSMENT MAINTENANCE									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	10,022,739	0.00	10,054,275	0.00	10,054,275	0.00	9,084,275	0.00	
TOTAL - PD	10,022,739	0.00	10,054,275	0.00	10,054,275	0.00	9,084,275	0.00	
TOTAL	10,022,739	0.00	10,054,275	0.00	10,054,275	0.00	9,084,275	0.00	
ASSMNT MAINT \$3/PARCEL 2020 CT - 1860015									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	36,507	0.00	36,507	0.00	
TOTAL - PD	0	0.00	0	0.00	36,507	0.00	36,507	0.00	
TOTAL	0	0.00	0	0.00	36,507	0.00	36,507	0.00	
GRAND TOTAL	\$10,022,739	0.00	\$10,054,275	0.00	\$10,090,782	0.00	\$9,120,782	0.00	

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CORE DECISION ITEM

Department - Revenue	Budget Unit	87016C
Division - State Tax Commission		
Core - Assessment Maintenance	HB Section	4.165

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	10,054,275	0	0	10,054,275	PSD	9,084,275	0	0	9,084,275
TRF	0	0	0	0	TRF	0	0	0	0
Total	10,054,275	0	0	10,054,275	Total	9,084,275	0	0	9,084,275
FTE					FTE				
	0.00	0.00	0.00	0.00		0.00	0.00	0.00	0.00
Est. Fringe	0	0	0	0	Est. Fringe	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

Other Funds:

2. CORE DESCRIPTION

Section 137.750, RSMo., states the State of Missouri may provide local assessment jurisdictions with up to 60% of all costs associated with implementing a two-year reassessment plan. The current assessment maintenance appropriation reimburses at 50% of all costs associated with implementing a two-year reassessment plan. This core request in the amount of \$10,054,275 will provide reimbursements to counties at just under \$3.00 per parcel based upon the 2019 parcel count of 3,351,425.

The median cost per parcel required to implement the statewide assessment program stands at \$18.64. The core request provides funding to pay for 13% of the actual cost required to assess property in the State of Missouri with the balance of 87% being borne by local government and public school districts.

3. PROGRAM LISTING (list programs included in this core funding)

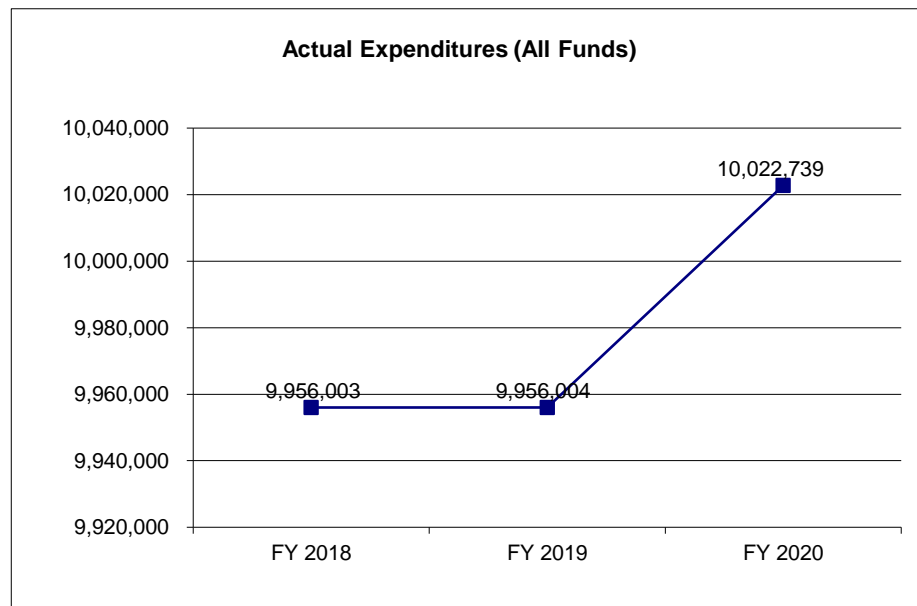
Assessment Maintenance

CORE DECISION ITEM

Department - Revenue	Budget Unit <u>87016C</u>
Division - State Tax Commission	
Core - Assessment Maintenance	HB Section <u>4.165</u>

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	9,956,004	9,956,004	10,022,739	10,054,275
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	(970,000)
Budget Authority (All Funds)	9,956,004	9,956,004	10,022,739	9,084,275
Actual Expenditures (All Funds)	9,956,003	9,956,004	10,022,739	N/A
Unexpended (All Funds)	1	0	0	N/A
Unexpended, by Fund:				
General Revenue	1	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



*Current Year restricted amount is as of 07/01/2020.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE ASSESSMENT MAINTENANCE

5. CORE RECONCILIATION DETAIL

			Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES									
			PD	0.00	10,054,275	0	0	10,054,275	
			Total	0.00	10,054,275	0	0	10,054,275	
DEPARTMENT CORE REQUEST									
			PD	0.00	10,054,275	0	0	10,054,275	
			Total	0.00	10,054,275	0	0	10,054,275	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS									
Core Reduction	1383 1044		PD	0.00	(970,000)	0	0	(970,000)	Core reduction from FY21 funding level of funds distributed to the local Assessors' offices for assessment costs and expenditures reimbursements.
NET GOVERNOR CHANGES				0.00	(970,000)	0	0	(970,000)	
GOVERNOR'S RECOMMENDED CORE									
			PD	0.00	9,084,275	0	0	9,084,275	
			Total	0.00	9,084,275	0	0	9,084,275	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	10,022,739	0.00	10,054,275	0.00	10,054,275	0.00	9,084,275	0.00
TOTAL - PD	10,022,739	0.00	10,054,275	0.00	10,054,275	0.00	9,084,275	0.00
GRAND TOTAL	\$10,022,739	0.00	\$10,054,275	0.00	\$10,054,275	0.00	\$9,084,275	0.00
GENERAL REVENUE	\$10,022,739	0.00	\$10,054,275	0.00	\$10,054,275	0.00	\$9,084,275	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM

RANK: 5 OF 6

Department - Revenue				Budget Unit <u>87016C</u>			
Division - State Tax Commission							
DI Name - Assmnt Maint \$3/parcel 2020 Ct				DI# 1860015			
				HB Section <u>4.165</u>			

1. AMOUNT OF REQUEST

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	36,507	0	0	36,507
TRF	0	0	0	0
Total	36,507	0	0	36,507
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	36,507	0	0	36,507
TRF	0	0	0	0
Total	36,507	0	0	36,507
FTE	0.00	0.00	0.00	0.00

Est. Fringe	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

Section 137.750, RSMo, states the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a two year assessment plan not to exceed \$7.00 per parcel. The State currently reimburses one-half of these assessment costs. This request in the amount of \$36,507, and the core request in the amount of \$10,054,275, will provide funding at \$3.00 per parcel utilizing the 2020 parcel count of 3,363,594 for FY-2022.

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

3,363,594 parcels X \$3.00 per parcel = \$10,090,782, less core request of \$10,054,275 = \$36,507NDI request.

NEW DECISION ITEM
RANK: 5 OF 6

Department - Revenue			Budget Unit <u>87016C</u>		
Division - State Tax Commission					
DI Name - Assmnt Maint \$3/parcel 2020 Ct		DI# <u>1860015</u>	HB Section <u>4.165</u>		

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	36,507						36,507		
Total PSD	36,507		0		0		36,507		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	36,507	0.0	0	0.0	0	0.0	36,507	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
							0		
							0	0.0	
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
							0		
							0		
Total EE	0		0		0		0		0
Program Distributions	36,507						36,507		
Total PSD	36,507		0		0		36,507		0
Transfers									
Total TRF	0		0		0		0		0
Grand Total	36,507	0.0	0	0.0	0	0.0	36,507	0.0	0

NEW DECISION ITEM
RANK: 5 OF 6

Department - Revenue		Budget Unit <u>87016C</u>
Division - State Tax Commission		
DI Name - Assmnt Maint \$3/parcel 2020 Ct	DI# <u>1860015</u>	HB Section <u>4.165</u>
6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)		
6a. Provide an activity measure(s) for the program.	6b. Provide a measure(s) of the program's quality.	
6c. Provide a measure(s) of the program's impact.	6d. Provide a measure(s) of the program's efficiency.	
7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:		
N/A		

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
ASSMNT MAINT \$3/PARCEL 2020 CT - 1860015								
PROGRAM DISTRIBUTIONS	0	0.00	0	0.00	36,507	0.00	36,507	0.00
TOTAL - PD	0	0.00	0	0.00	36,507	0.00	36,507	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$36,507	0.00	\$36,507	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$36,507	0.00	\$36,507	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

Overview

Missouri State Lottery

The Missouri Lottery is a revenue source for Missouri public education.

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

FY 20 ticket sales exceeded \$1 billion for the tenth year in a row and were highest in Lottery history. The amount of profit transferred to the Lottery Proceeds Fund for education was the highest on record at \$333 million.

Over the past 35 years, the Lottery has sold \$25.5 billion in product and transferred profits of \$6.7 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 35-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to less than 5 percent – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future. In addition, the Lottery is committed to responsible gaming practices and the integrity of all our games and products.

Department strategic overview: FY22 Budget

DEPARTMENT:	<i>Missouri Lottery</i>
DIRECTOR:	<i>May Scheve Reardon</i>
DEPARTMENT ASPIRATION:	We will be an innovative leader in the Lottery industry and a trusted and valued partner for public education.
HIGHLIGHTS FROM FY20	<ul style="list-style-type: none"> •We transferred \$333 million to education in FY 20, the highest in Lottery history. •Lottery sales exceeded \$1.5 billion in FY 20, the highest in Lottery history. •Lottery administrative expenses were less than 4.5% of sales in FY 20, compared to the FY 19 U.S. Lottery industry average of 6.74%. •The Lottery received an "Excellent" state audit rating in August 2019 for the audit of the two years ended June 30, 2018. In addition, we have received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for our Comprehensive Annual Financial Report for each of the last 20 years. •We have achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. •Developed and implemented an employee mentoring program. •Established and implemented an overall business plan to respond to and recover from COVID-19.
FY21 PRIORITIES	<ul style="list-style-type: none"> •Review and analyze our COVID-19 response and identify areas needing improvement. •Explore optimization of our portfolio through product changes, new innovations, new partnerships and new player touchpoints. •Develop and implement a plan to protect Lottery profits from illegal gaming machines. •Continued expansion of succession plan to mitigate business interruption and develop and retain high-potential employees; continued emphasize on reducing employee turnover; continue implementing employee development plans to improve employee satisfaction; continue providing employees with career guidance and encouragement through formal mentor partnerships. •Continued development and implementation of new and alternative sales and payment channels at retail. •Issue and award a new Scratchers Printing contract.
FY22 PREVIEW	<ul style="list-style-type: none"> •Increase Lottery profit dollars transferred to education by a minimum of 1 percent annually over a five-year benchmark.

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 87212C BUDGET UNIT NAME: MISSOURI LOTTERY COMMISSION HOUSE BILL SECTION: 4.175	DEPARTMENT: REVENUE DIVISION: MISSOURI LOTTERY COMMISSION
1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.	
DEPARTMENT REQUEST	
Fund - 0657 Lottery Enterprise Fund: Personal Services - \$746,591 - 10% Expense and Equipment - \$897,035 - 10% Vendor Costs - \$2,937,148 - 10% Pull-Tab Costs - \$919,439 - 10%	
2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.	
PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
None	Potential use estimated at \$250,000 to \$1,000,000
3. Please explain how flexibility was used in the prior and/or current years.	
PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014, the breakout of Vendor Costs as a separate appropriation in FY 2015, and the breakout of Pull-Tab Costs as a separate appropriation in FY 2017. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATING								
CORE								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	7,119,329	155.19	7,465,907	153.50	7,465,907	153.50	7,465,907	153.50
TOTAL - PS	7,119,329	155.19	7,465,907	153.50	7,465,907	153.50	7,465,907	153.50
EXPENSE & EQUIPMENT								
LOTTERY ENTERPRISE	44,524,620	0.00	49,025,733	0.00	49,025,733	0.00	49,025,733	0.00
TOTAL - EE	44,524,620	0.00	49,025,733	0.00	49,025,733	0.00	49,025,733	0.00
PROGRAM-SPECIFIC								
LOTTERY ENTERPRISE	22,594	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL - PD	22,594	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL	51,666,543	155.19	56,501,090	153.50	56,501,090	153.50	56,501,090	153.50
Pay Plan - 0000012								
PERSONAL SERVICES								
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	74,660	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	74,660	0.00
TOTAL	0	0.00	0	0.00	0	0.00	74,660	0.00
GRAND TOTAL	\$51,666,543	155.19	\$56,501,090	153.50	\$56,501,090	153.50	\$56,575,750	153.50

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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.175

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	7,465,907	7,465,907	PS			7,465,907	7,465,907
EE	0	0	49,025,733	49,025,733	EE			49,025,733	49,025,733
PSD	0	0	9,450	9,450	PSD			9,450	9,450
TRF	0	0	0	0	TRF			0	0
Total	0	0	56,501,090	56,501,090	Total	0	0	56,501,090	56,501,090
FTE	0.00	0.00	153.50	153.50	FTE	0.00	0.00	153.50	153.50
Est. Fringe	0	0	4,629,076	4,629,076	Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: Lottery Enterprise Fund (0657)

Other Funds: Lottery Enterprise Fund (0657)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services, expense and equipment, vendor payments and advertising to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesses and entertaining millions.

3. PROGRAM LISTING (list programs included in this core funding)

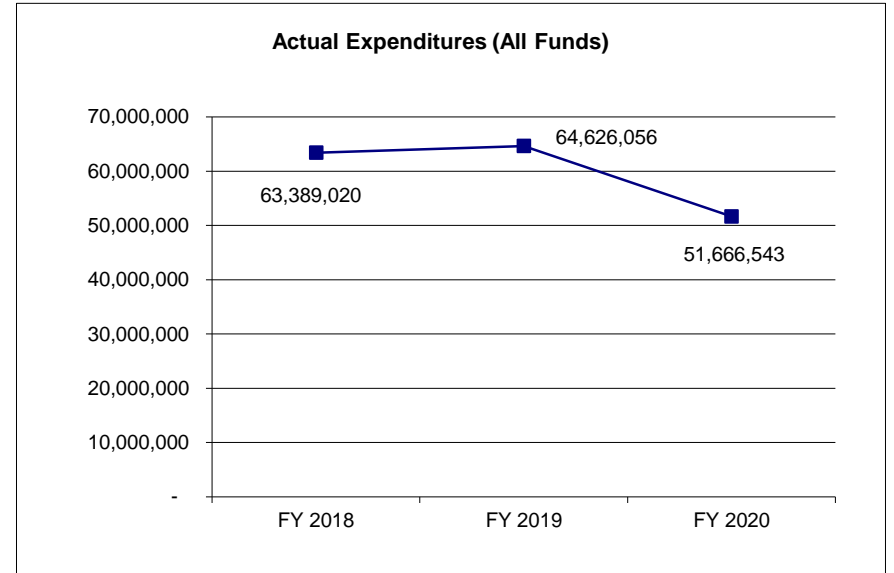
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87212C
Division	MISSOURI LOTTERY COMMISSION		
Core -	OPERATING	HB Section	4.175

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	66,337,646	67,653,558	59,859,377	56,501,090
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	66,337,646	67,653,558	59,859,377	N/A
Actual Expenditures (All Funds)	63,389,020	64,626,056	51,666,543	N/A
Unexpended (All Funds)	2,948,626	3,027,502	8,192,834	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	2,948,626	3,027,502	8,192,834	N/A



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

NOTES:

Supplemental budget requests were approved in the amount of \$5,420,000 in FY 18, and \$2,610,490 in FY 19 for sales-related vendor costs due to removal of estimated "E" appropriation on Expense and Equipment and separate appropriation for advertising in FY 2014, subsequent breakout of vendor costs as a separate appropriation in FY 2015, and breakout of Pull-Tab vendor costs as an additional appropriation in FY 17, with no flexibility between appropriations.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE LOTTERY COMMISSION - OPERATIN

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	153.50	0	0	7,465,907	7,465,907	
	EE	0.00	0	0	49,025,733	49,025,733	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	56,501,090	56,501,090	
DEPARTMENT CORE REQUEST							
	PS	153.50	0	0	7,465,907	7,465,907	
	EE	0.00	0	0	49,025,733	49,025,733	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	56,501,090	56,501,090	
GOVERNOR'S RECOMMENDED CORE							
	PS	153.50	0	0	7,465,907	7,465,907	
	EE	0.00	0	0	49,025,733	49,025,733	
	PD	0.00	0	0	9,450	9,450	
	Total	153.50	0	0	56,501,090	56,501,090	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
ADMIN OFFICE SUPPORT ASSISTANT	145,328	4.12	139,040	4.00	0	0.00	0	0.00
SR OFFICE SUPPORT ASSISTANT	165,552	6.20	174,452	6.00	0	0.00	0	0.00
COMPUTER OPER I	0	0.00	31,064	1.00	0	0.00	0	0.00
COMPUTER OPER II	0	0.00	35,038	1.00	0	0.00	0	0.00
COMPUTER OPER III	0	0.00	64,656	2.00	0	0.00	0	0.00
COMPUTER OPERATIONS SPV II	0	0.00	58,036	1.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST I	121,303	3.68	142,222	3.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST II	56,223	1.34	43,620	1.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST III	179,701	3.98	0	0.00	0	0.00	0	0.00
INFORMATION TECHNOLOGIST IV	107,737	2.05	160,422	3.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SUPV	77,603	1.00	82,292	1.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC I	355,382	6.00	304,544	5.00	0	0.00	0	0.00
INFORMATION TECHNOLOGY SPEC II	64,234	1.00	65,874	1.00	0	0.00	0	0.00
INFO TECHNOLOGY MANAGER	84,630	1.00	86,218	1.00	0	0.00	0	0.00
STOREKEEPER II	91,697	3.00	109,772	3.00	0	0.00	0	0.00
AUDITOR II	49,236	1.00	49,664	1.00	0	0.00	0	0.00
ACCOUNTANT I	37,485	1.00	36,409	1.00	0	0.00	0	0.00
ACCOUNTING SPECIALIST II	55,732	1.00	56,986	1.00	0	0.00	0	0.00
ACCOUNTING GENERALIST II	88,156	2.00	90,290	2.00	0	0.00	0	0.00
RESEARCH ANAL III	58,296	1.09	53,294	1.00	0	0.00	0	0.00
PUBLIC INFORMATION COOR	166,781	3.89	197,397	4.00	0	0.00	0	0.00
EXECUTIVE I	335,209	9.36	353,286	9.00	0	0.00	0	0.00
EXECUTIVE II	88,671	2.01	90,266	2.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	143,392	3.00	147,049	3.00	0	0.00	0	0.00
MAINTENANCE SPV II	49,509	1.02	51,020	1.00	0	0.00	0	0.00
GRAPHIC ARTS SPEC III	46,220	1.01	45,588	1.00	0	0.00	0	0.00
LOTTERY CUSTOMER SERVICE REP	199,369	6.98	240,844	7.50	0	0.00	0	0.00
LOTTERY INSIDE SALES REP	173,243	5.63	163,322	5.00	0	0.00	0	0.00
LOTTERY SALES REPRESENTATIVE	338,760	8.95	589,286	14.00	0	0.00	0	0.00
LOTTERY INSIDE SALES SUPV	79,081	2.00	80,283	2.00	0	0.00	0	0.00
LOTTERY SALES COORDINATOR	402,585	8.00	422,326	8.00	0	0.00	0	0.00
LOTTERY INSIDE SALES REP II	79,786	2.37	102,518	3.00	0	0.00	0	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
LOTTERY SALES REP II	1,292,011	32.03	1,122,134	27.00	0	0.00	0	0.00
LOTTERY SECURITY SPECIALIST	151,503	3.00	170,480	3.00	0	0.00	0	0.00
FISCAL & ADMINISTRATIVE MGR B1	161,971	2.00	165,056	2.00	0	0.00	0	0.00
HUMAN RESOURCES MGR B1	72,837	1.10	67,299	1.00	0	0.00	0	0.00
RESEARCH MANAGER B1	64,048	1.00	65,075	1.00	0	0.00	0	0.00
LOTTERY MGR B1	793,605	13.00	864,103	13.00	0	0.00	0	0.00
DIVISION DIRECTOR	185,898	2.00	203,256	2.00	190,000	2.00	190,000	2.00
DESIGNATED PRINCIPAL ASST DIV	274,100	3.84	296,610	4.00	299,000	4.00	299,000	4.00
MISCELLANEOUS TECHNICAL	3,185	0.06	0	0.00	26,650	0.25	26,650	0.25
MISCELLANEOUS PROFESSIONAL	107,674	1.48	70,000	0.00	120,000	0.75	120,000	0.75
SPECIAL ASST PARAPROFESSIONAL	50,282	1.00	52,989	1.00	52,989	1.00	52,989	1.00
PRINCIPAL ASST BOARD/COMMISSON	121,314	1.00	121,827	1.00	127,600	1.00	127,600	1.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	163,000	6.00	163,000	6.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	144,000	4.00	144,000	4.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	316,000	8.00	316,000	8.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	201,200	4.00	201,200	4.00
RESEARCH DATA ANALYSIS SPV/MGR	0	0.00	0	0.00	65,075	1.00	65,075	1.00
STORES/WAREHOUSE ASSOCIATE	0	0.00	0	0.00	93,200	3.00	93,200	3.00
SENIOR MULTIMEDIA SPECIALIST	0	0.00	0	0.00	47,900	1.00	47,900	1.00
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	184,000	4.00	184,000	4.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	140,463	4.00	140,463	4.00
INTERMEDIATE ACCOUNTANT	0	0.00	0	0.00	90,290	2.00	90,290	2.00
ACCOUNTANT SUPERVISOR	0	0.00	0	0.00	124,986	2.00	124,986	2.00
ACCOUNTANT MANAGER	0	0.00	0	0.00	96,900	1.00	96,900	1.00
AUDITOR	0	0.00	0	0.00	50,025	1.00	50,025	1.00
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	67,400	1.00	67,400	1.00
ASSOC APPLICATIONS DEVELOPER	0	0.00	0	0.00	97,713	2.00	97,713	2.00
APPLICATIONS DEVELOPER	0	0.00	0	0.00	110,811	2.00	110,811	2.00
SENIOR APPLICATIONS DEVELOPER	0	0.00	0	0.00	126,020	2.00	126,020	2.00
APPLICATIONS DEVELOPMENT SPEC	0	0.00	0	0.00	78,850	1.00	78,850	1.00
DIR STRATEGY & PLANNING LVL 2	0	0.00	0	0.00	86,218	1.00	86,218	1.00
NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	34,126	1.00	34,126	1.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
NETWORK INFRASTRUCTURE SPEC	0	0.00	0	0.00	62,508	1.00	62,508	1.00
NETWORK INFRASTRUCTURE SPV	0	0.00	0	0.00	67,760	1.00	67,760	1.00
QUALITY CONTROL SPECIALIST	0	0.00	0	0.00	43,981	1.00	43,981	1.00
SYSTEMS ADMINISTRATION TECH	0	0.00	0	0.00	37,539	1.00	37,539	1.00
SR SYSTEMS ADMINISTRATION SPEC	0	0.00	0	0.00	65,154	1.00	65,154	1.00
CYBERSECURITY ANALYST	0	0.00	0	0.00	51,311	1.00	51,311	1.00
CLIENT SUPPORT TECH-TIER 1	0	0.00	0	0.00	68,500	2.00	68,500	2.00
CLIENT SUPPORT TECH-TIER 2	0	0.00	0	0.00	92,500	2.00	92,500	2.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	170,480	3.00	170,480	3.00
LOTTERY MKTNG & PROMOTIONS MGR	0	0.00	0	0.00	282,000	5.00	282,000	5.00
LOTTERY CUSTOMER SERVICE SPEC	0	0.00	0	0.00	240,844	7.50	240,844	7.50
LOTTERY INSIDE SALES SPEC	0	0.00	0	0.00	265,903	8.00	265,903	8.00
LOTTERY INSIDE SALES TEAM MGR	0	0.00	0	0.00	80,500	2.00	80,500	2.00
LOTTERY FIELD REPRESENTATIVE	0	0.00	0	0.00	1,799,165	41.00	1,799,165	41.00
LOTTERY DSTRCT/CORP SALES MGR	0	0.00	0	0.00	422,326	8.00	422,326	8.00
LOTTERY SALES MANAGER	0	0.00	0	0.00	530,000	8.00	530,000	8.00
MAINTENANCE/GROUNDS SUPERVISOR	0	0.00	0	0.00	51,020	1.00	51,020	1.00
TOTAL - PS	7,119,329	155.19	7,465,907	153.50	7,465,907	153.50	7,465,907	153.50
TRAVEL, IN-STATE	94,853	0.00	143,725	0.00	143,725	0.00	143,725	0.00
TRAVEL, OUT-OF-STATE	50,952	0.00	72,900	0.00	72,900	0.00	72,900	0.00
FUEL & UTILITIES	90,718	0.00	120,775	0.00	120,775	0.00	120,775	0.00
SUPPLIES	754,190	0.00	921,827	0.00	921,827	0.00	921,827	0.00
PROFESSIONAL DEVELOPMENT	125,027	0.00	197,293	0.00	197,293	0.00	197,293	0.00
COMMUNICATION SERV & SUPP	313,306	0.00	341,600	0.00	341,600	0.00	341,600	0.00
PROFESSIONAL SERVICES	38,930,057	0.00	42,691,227	0.00	43,256,343	0.00	43,256,343	0.00
HOUSEKEEPING & JANITORIAL SERV	46,377	0.00	54,000	0.00	54,000	0.00	54,000	0.00
M&R SERVICES	1,250,009	0.00	1,238,155	0.00	1,065,655	0.00	1,065,655	0.00
COMPUTER EQUIPMENT	335,273	0.00	778,500	0.00	778,500	0.00	778,500	0.00
MOTORIZED EQUIPMENT	307,622	0.00	203,450	0.00	203,450	0.00	203,450	0.00
OFFICE EQUIPMENT	26,604	0.00	46,535	0.00	46,535	0.00	46,535	0.00
OTHER EQUIPMENT	689,748	0.00	871,703	0.00	871,703	0.00	871,703	0.00
PROPERTY & IMPROVEMENTS	179,099	0.00	460,000	0.00	460,000	0.00	460,000	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
BUILDING LEASE PAYMENTS	75,189	0.00	103,750	0.00	103,750	0.00	103,750	0.00
EQUIPMENT RENTALS & LEASES	1,053,991	0.00	486,566	0.00	93,950	0.00	93,950	0.00
MISCELLANEOUS EXPENSES	201,605	0.00	293,727	0.00	293,727	0.00	293,727	0.00
TOTAL - EE	44,524,620	0.00	49,025,733	0.00	49,025,733	0.00	49,025,733	0.00
REFUNDS	22,594	0.00	9,450	0.00	9,450	0.00	9,450	0.00
TOTAL - PD	22,594	0.00	9,450	0.00	9,450	0.00	9,450	0.00
GRAND TOTAL	\$51,666,543	155.19	\$56,501,090	153.50	\$56,501,090	153.50	\$56,501,090	153.50
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$51,666,543	155.19	\$56,501,090	153.50	\$56,501,090	153.50	\$56,501,090	153.50

PROGRAM DESCRIPTION		
Department	REVENUE	HB Section(s): <u>4.175-4.190</u>
Program Name	MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s):	LOTTERY - OPERATING - OTHER FUNDS	
<p>1a. What strategic priority does this program address?</p> <p>Helps fund public education.</p> <p>1b. What does this program do?</p> <p>The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits to the Lottery Proceeds Fund for appropriation.</p> <p>The Missouri Lottery Commission is a revenue source for Missouri public education. Lottery operating appropriations allow the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.</p> <p>Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.</p> <p>2a. Provide an activity measure(s) for the program.</p> <p>1.) Lottery Retailers - 4,600 Lottery retailers across the state who received \$88.5 million in retailer commissions and incentives in FY 2020 (unaudited).</p> <p>2.) Lottery Players - over \$1.0 billion paid to players in prizes in FY 2020 (unaudited).</p> <p>3.) Minority and Women-owned Businesses - \$17.3 million and \$5.9 million to minority and women-owned businesses, respectively, in FY 2020, for participation rates of 12.9% and 4.4%, respectively.</p> <p>2b. Provide a measure(s) of the program's quality.</p> <p>1.) Player Satisfaction - Increases in ticket sales reflect player satisfaction. FY 2020 sales exceeded \$1.5 billion (unaudited), the highest in Missouri Lottery history.</p> <p>2.) Retailer Satisfaction - 2020 retailer satisfaction survey showed an overall satisfaction with the Lottery of 4.55 out of 5, up from 2019's rating of 4.38 and 2018's rating of 4.43.</p>		

PROGRAM DESCRIPTION

Department	REVENUE	HB Section(s): <u>4.175-4.190</u>
Program Name	MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s):	LOTTERY - OPERATING - OTHER FUNDS	

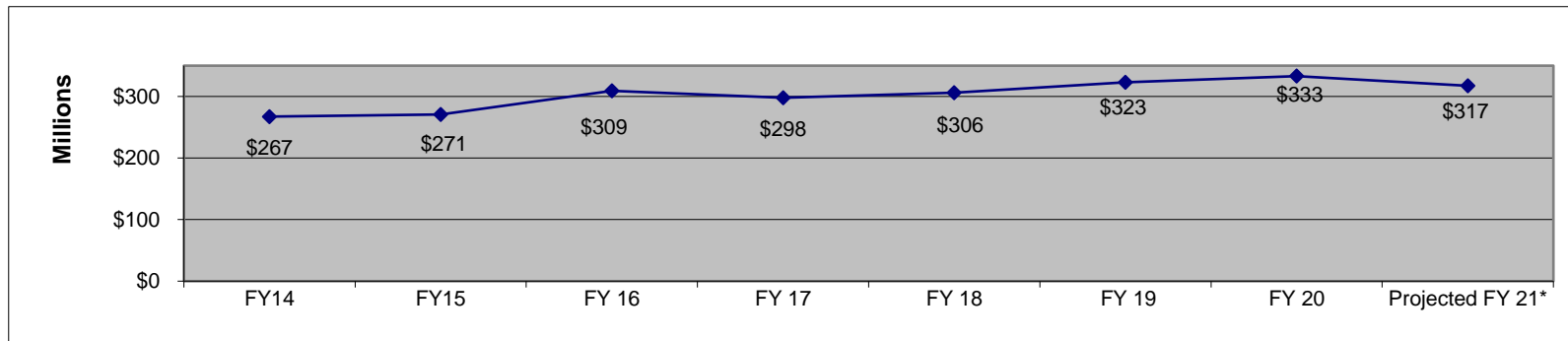
3.) Responsible Gaming - Missouri Lottery has achieved Level 4 certification through the World Lottery Association's responsible gaming framework, the highest certification status. Only 8 US lotteries have achieved Level 4 status. Missouri Lottery also offers a self-exclusion program for players who classify themselves as problem gamblers.

4.) Statutory audits - Missouri Lottery is audited by the State Auditor's Office (SAO) every two years and annually by an independent certified public accounting (CPA) firm. The most recent SAO audit, covering the two years ended June 30, 2020, contained no findings and an "Excellent" rating. The prior SAO audit covering the two years ended June 30, 2018, also contained no findings and an "Excellent" rating.

5.) Excellence in Reporting- Missouri Lottery has received the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting for its Comprehensive Annual Financial Report for each of the last 20 years. In order to be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements. Comprehensive Annual Financial Reports can be found on Lottery's website.

2c. Provide a measure(s) of the program's impact.

1.) Annual Transfers to Education

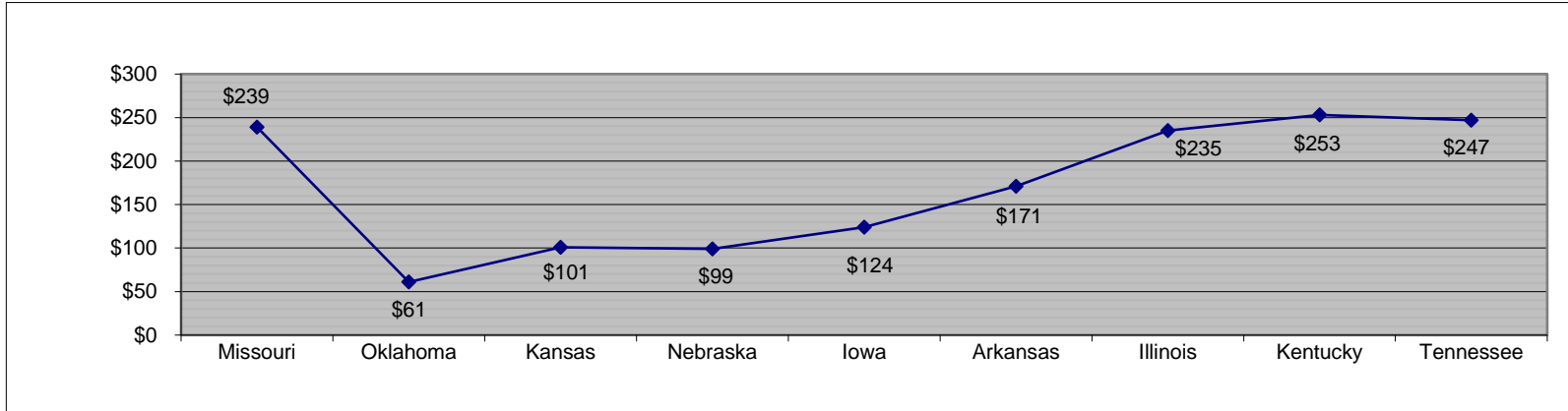


*Projected FY 21 is calculated as the previous five years' average plus 1% in order to neutralize/counterbalance fluctuations from jackpots and product mix in any one year, plus FY 20 proceeds not transferred until FY 21 of \$1.1 million

PROGRAM DESCRIPTION

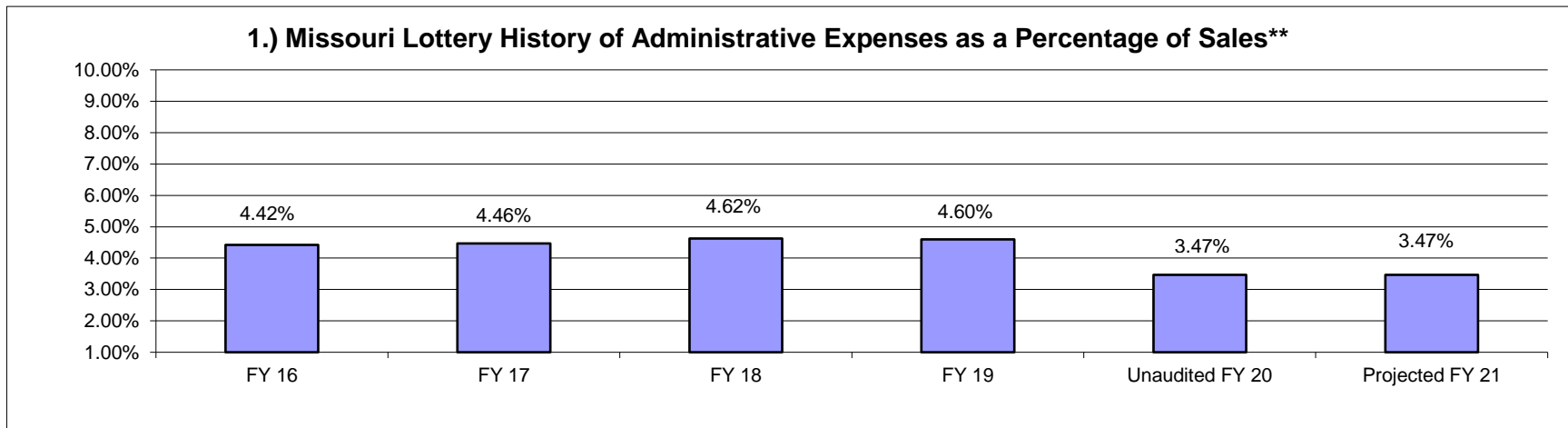
Department	REVENUE	HB Section(s): <u>4.175-4.190</u>
Program Name	MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s): <u>LOTTERY - OPERATING - OTHER FUNDS</u>		

2.) FY 2019 Per Capita Lottery Sales of Contiguous States (Unaudited)



3.) State Tax Withholdings and Debt Offsets on Lottery Winnings - In FY 2020, the Lottery remitted \$3.8 million in state tax withholdings to Missouri Department of Revenue and \$807,000 in debt offsets to various state agencies from Lottery prize winnings.

2d. Provide a measure(s) of the program's efficiency.



**Administrative expenses include ticket costs and related vendor fees, wages and benefits, depreciation, advertising and other general and administrative costs.

PROGRAM DESCRIPTION

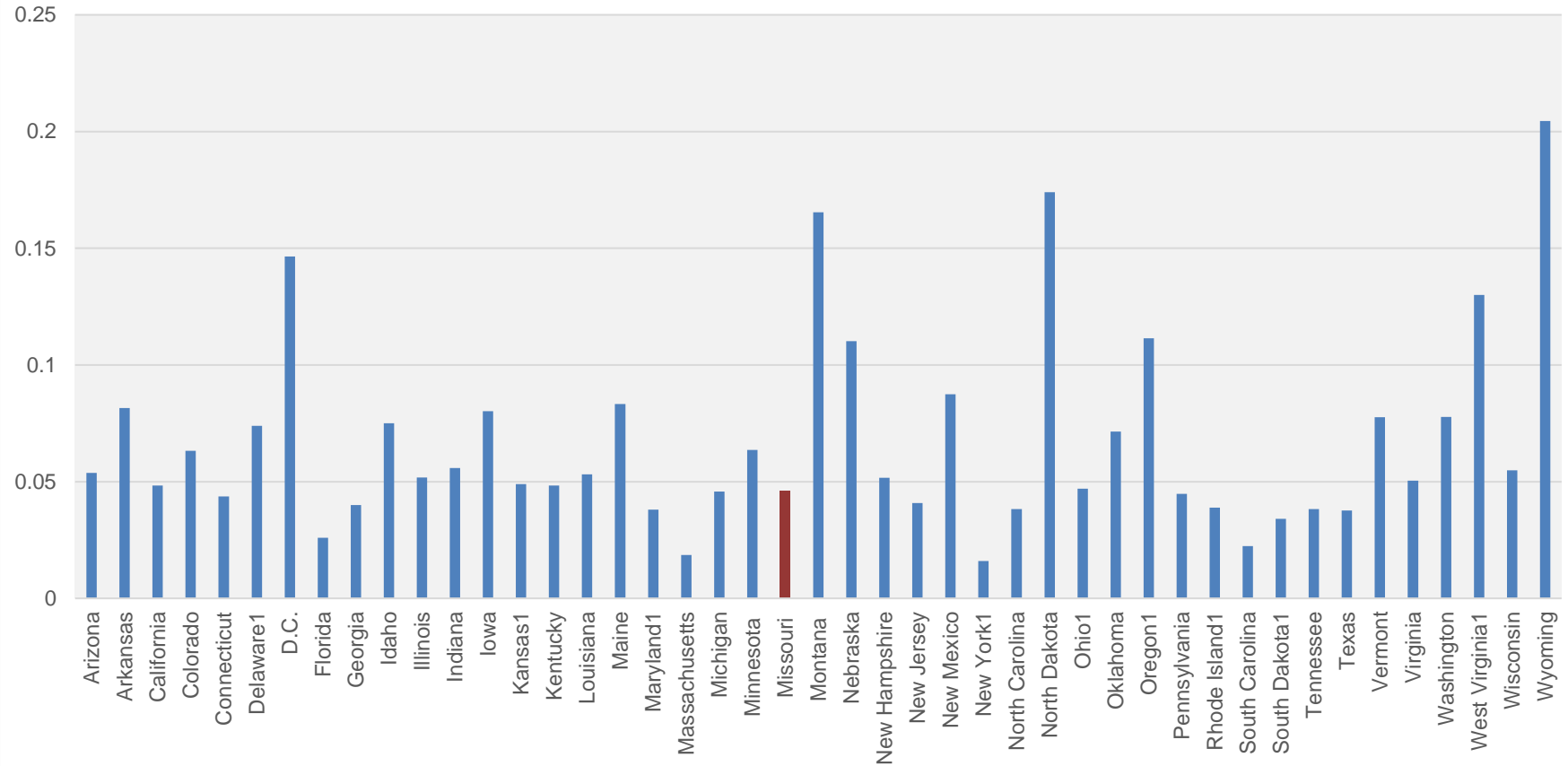
Department **REVENUE**

HB Section(s): **4.175-4.190**

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

1a.) Lottery Industry FY19 Administrative Expense as a Percentage of Sales



In FY 19, Missouri Lottery's administrative expenses were 4.6% of sales compared to the FY 19 U.S. Lottery industry average of 6.7%.

Source: *La Fleur's 2020 World Lottery Almanac* © 2020 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

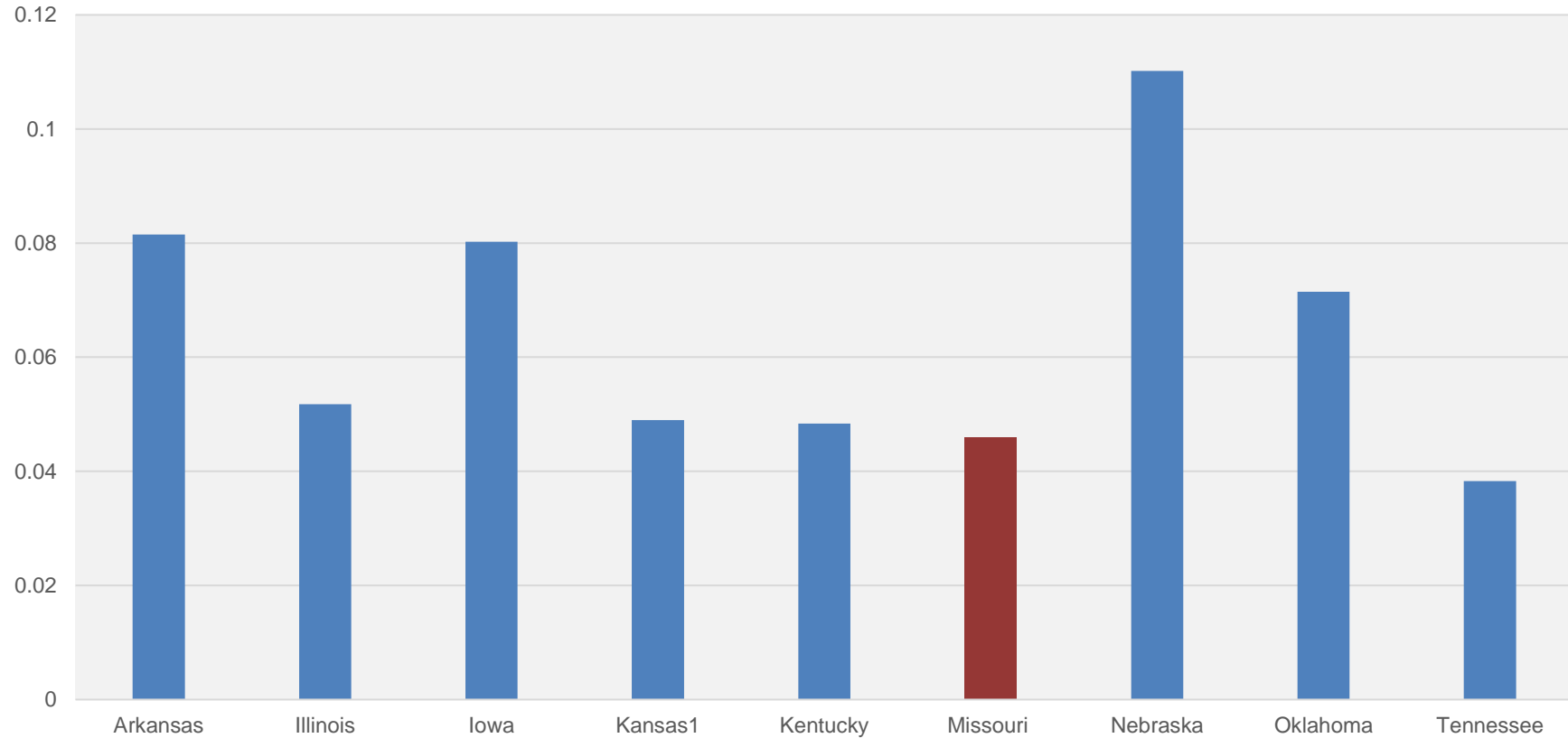
Department REVENUE

HB Section(s): 4.175-4.190

Program Name MISSOURI LOTTERY COMMISSION

Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

1b.) Contiguous States FY19 Administrative Expense as a Percentage of Sales



In FY 19, Missouri Lottery's administrative expenses were 4.6% of sales compared to the contiguous state lotteries' average of 6.4%.

Source: *La Fleur's 2020 World Lottery Almanac* © 2020 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

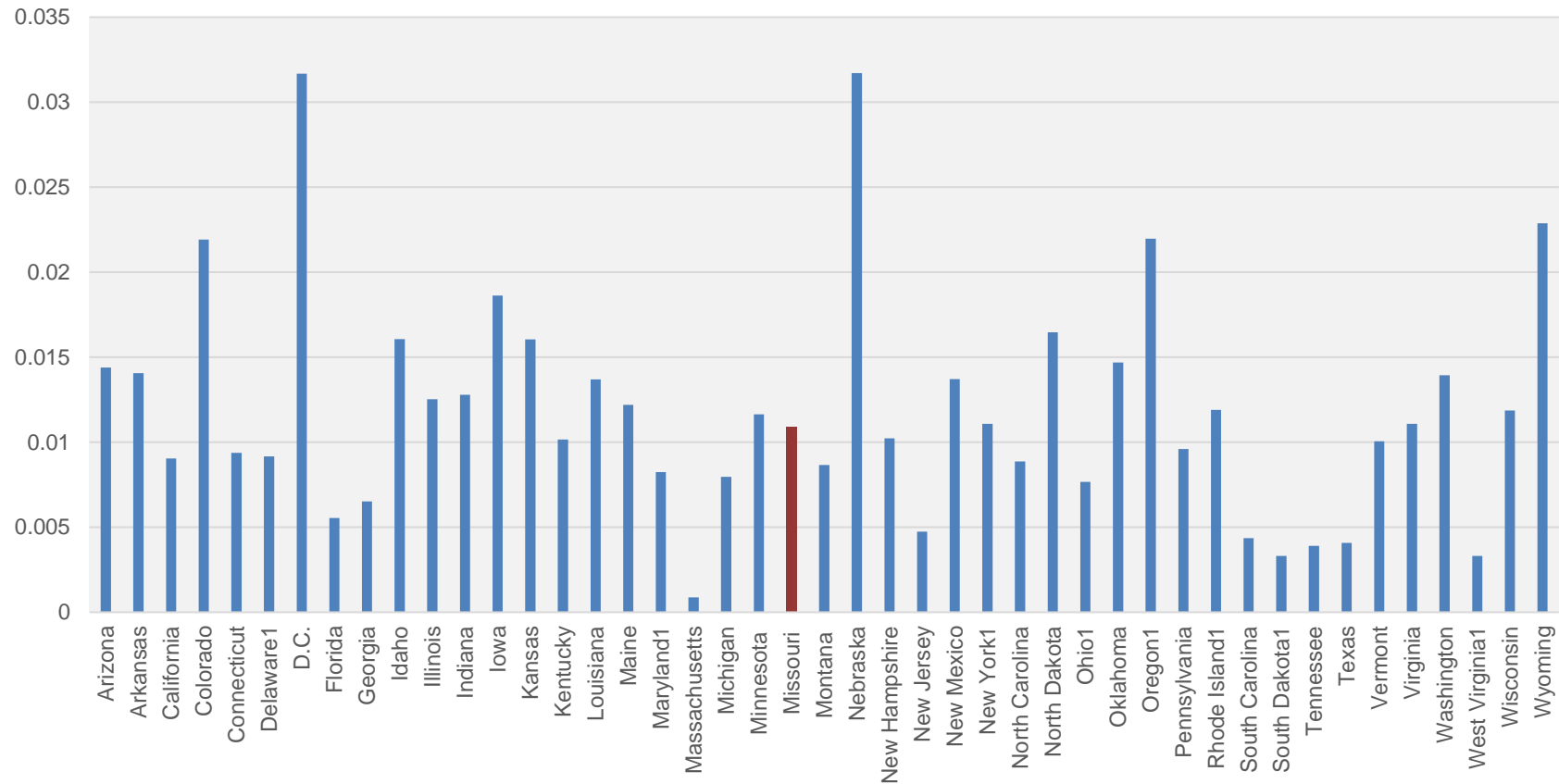
Department **REVENUE**

HB Section(s): **4.175-4.190**

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

2.) Lottery Industry FY19 Advertising Budget as a Percentage of Sales



In FY 19, Missouri Lottery's advertising budget was 1.1% of sales compared to the FY 19 U.S. Lottery industry average of 1.2%.

Source: *La Fleur's 2020 World Lottery Almanac* © 2020 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

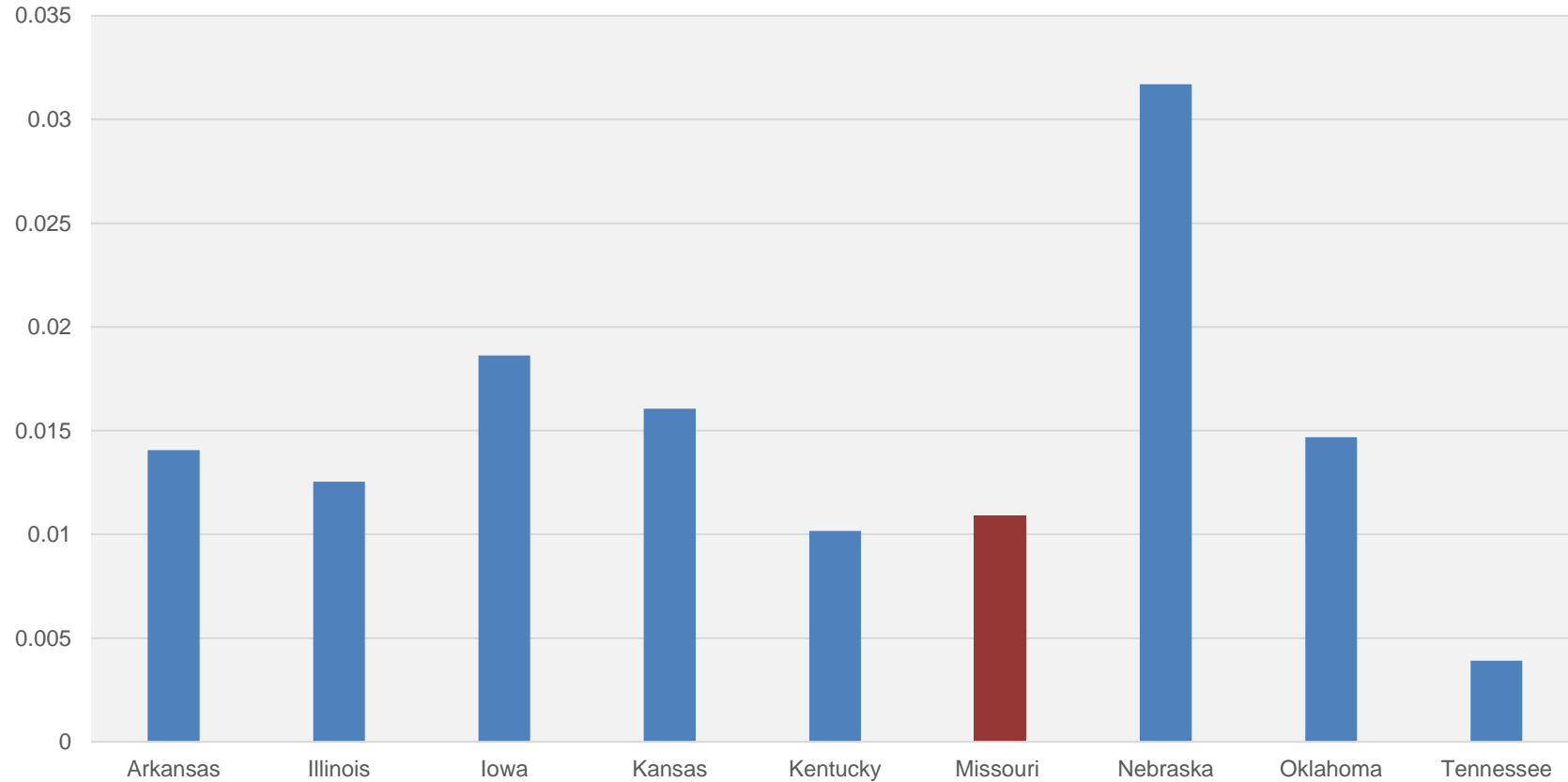
Department **REVENUE**

HB Section(s): 4.175-4.190

Program Name **MISSOURI LOTTERY COMMISSION**

Program is found in the following core budget(s): **LOTTERY - OPERATING - OTHER FUNDS**

2a.) Contiguous States FY19 Advertising Budget as a Percentage of Sales



In FY 19, Missouri Lottery's advertising budget was 1.1% of sales compared to contiguous state lotteries' average of 1.5%.

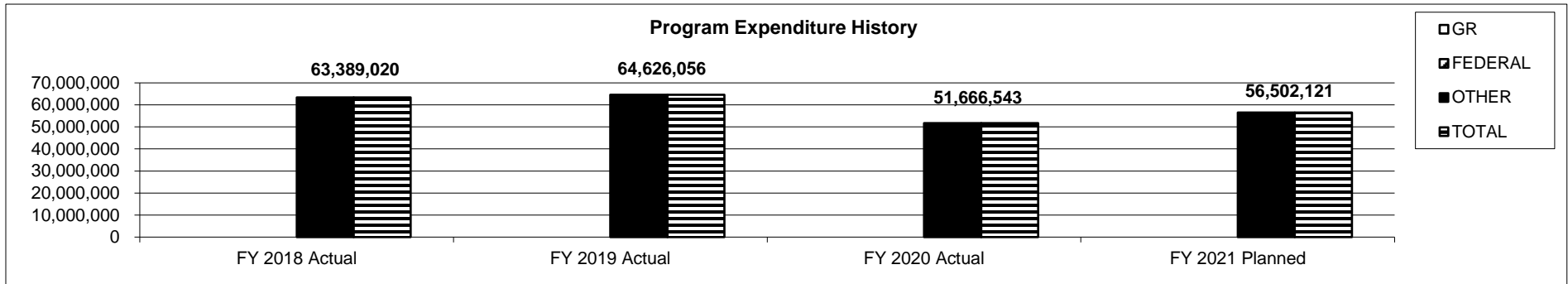
Source: *La Fleur's 2020 World Lottery Almanac* © 2020 TLF Publications, Inc. All rights reserved.

PROGRAM DESCRIPTION

Department REVENUE **HB Section(s):** 4.175-4.190
Program Name MISSOURI LOTTERY COMMISSION
Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS

3. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.

(Note: Amounts do not include fringe benefit costs, capital improvements, leasing, state-owned building, or Attorney General PS, all of which are included in other agency budgets.)



Program Expenditures include Lottery operating budget expenditures only: PS, E&E, Advertising, and Vendor Payments.

4. What are the sources of the "Other " funds?

Proceeds from the sale of tickets.

5. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

State statutes: RSMo 313.200-313.351; Article III, Section 39(b) of the Missouri State Constitution.

6. Are there federal matching requirements? If yes, please explain.

No

7. Is this a federally mandated program? If yes, please explain.

No

NEW DECISION ITEM

RANK: 2 OF

Department	REVENUE	Budget Unit	87212N
Division	MISSOURI LOTTERY COMMISSION		
DI Name	FY 22 PAY PLAN	DI#	0000012
		HB Section	4.175

1. AMOUNT OF REQUEST

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	0	0
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	174,543	174,543
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	174,543	174,543
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	57,809	57,809
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/>	New Legislation	<input type="checkbox"/>	New Program	<input type="checkbox"/>	Fund Switch
<input type="checkbox"/>	Federal Mandate	<input type="checkbox"/>	Program Expansion	<input type="checkbox"/>	Cost to Continue
<input type="checkbox"/>	GR Pick-Up	<input type="checkbox"/>	Space Request	<input type="checkbox"/>	Equipment Replacement
<input checked="" type="checkbox"/>	Pay Plan	<input type="checkbox"/>	Other:		

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The Governor's Fiscal Year 2022 budget includes appropriation authority for a 2% pay raise for state employees beginning January 1, 2022.

NEW DECISION ITEM

RANK: 2 OF

Department REVENUE	Budget Unit 87212N
Division MISSOURI LOTTERY COMMISSION	
DI Name FY 22 PAY PLAN	DI# 0000012
	HB Section 4.175

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2022 pay plan was based on personal service appropriations.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
Budget Object Class/Job Class									
100-Salaries and Wages							0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
Budget Object Class/Job Class									
100-Salaries and Wages					174,543		174,543	0.0	
Total PS	0	0.0	0	0.0	174,543	0.0	174,543	0.0	0
Grand Total	0	0.0	0	0.0	174,543	0.0	174,543	0.0	0

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan - 0000012								
DIVISION DIRECTOR	0	0.00	0	0.00	0	0.00	1,900	0.00
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	0	0.00	2,990	0.00
MISCELLANEOUS TECHNICAL	0	0.00	0	0.00	0	0.00	267	0.00
MISCELLANEOUS PROFESSIONAL	0	0.00	0	0.00	0	0.00	1,200	0.00
SPECIAL ASST PARAPROFESSIONAL	0	0.00	0	0.00	0	0.00	530	0.00
PRINCIPAL ASST BOARD/COMMISSON	0	0.00	0	0.00	0	0.00	1,276	0.00
ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,630	0.00
LEAD ADMIN SUPPORT ASSISTANT	0	0.00	0	0.00	0	0.00	1,440	0.00
ADMIN SUPPORT PROFESSIONAL	0	0.00	0	0.00	0	0.00	3,160	0.00
RESEARCH/DATA ANALYST	0	0.00	0	0.00	0	0.00	2,012	0.00
RESEARCH DATA ANALYSIS SPV/MGR	0	0.00	0	0.00	0	0.00	651	0.00
STORES/WAREHOUSE ASSOCIATE	0	0.00	0	0.00	0	0.00	932	0.00
SENIOR MULTIMEDIA SPECIALIST	0	0.00	0	0.00	0	0.00	479	0.00
PUBLIC RELATIONS COORDINATOR	0	0.00	0	0.00	0	0.00	1,840	0.00
SENIOR ACCOUNTS ASSISTANT	0	0.00	0	0.00	0	0.00	1,405	0.00
INTERMEDIATE ACCOUNTANT	0	0.00	0	0.00	0	0.00	903	0.00
ACCOUNTANT SUPERVISOR	0	0.00	0	0.00	0	0.00	1,250	0.00
ACCOUNTANT MANAGER	0	0.00	0	0.00	0	0.00	969	0.00
AUDITOR	0	0.00	0	0.00	0	0.00	500	0.00
HUMAN RESOURCES MANAGER	0	0.00	0	0.00	0	0.00	674	0.00
ASSOC APPLICATIONS DEVELOPER	0	0.00	0	0.00	0	0.00	977	0.00
APPLICATIONS DEVELOPER	0	0.00	0	0.00	0	0.00	1,108	0.00
SENIOR APPLICATIONS DEVELOPER	0	0.00	0	0.00	0	0.00	1,260	0.00
APPLICATIONS DEVELOPMENT SPEC	0	0.00	0	0.00	0	0.00	789	0.00
DIR STRATEGY & PLANNING LVL 2	0	0.00	0	0.00	0	0.00	862	0.00
NETWORK INFRASTRUCTURE TECH	0	0.00	0	0.00	0	0.00	341	0.00
NETWORK INFRASTRUCTURE SPEC	0	0.00	0	0.00	0	0.00	625	0.00
NETWORK INFRASTRUCTURE SPV	0	0.00	0	0.00	0	0.00	678	0.00
QUALITY CONTROL SPECIALIST	0	0.00	0	0.00	0	0.00	440	0.00
SYSTEMS ADMINISTRATION TECH	0	0.00	0	0.00	0	0.00	375	0.00
SR SYSTEMS ADMINISTRATION SPEC	0	0.00	0	0.00	0	0.00	652	0.00
CYBERSECURITY ANALYST	0	0.00	0	0.00	0	0.00	513	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
Pay Plan - 0000012								
CLIENT SUPPORT TECH-TIER 1	0	0.00	0	0.00	0	0.00	685	0.00
CLIENT SUPPORT TECH-TIER 2	0	0.00	0	0.00	0	0.00	925	0.00
LOTTERY SECURITY SPECIALIST	0	0.00	0	0.00	0	0.00	1,705	0.00
LOTTERY MKTNG & PROMOTIONS MGR	0	0.00	0	0.00	0	0.00	2,820	0.00
LOTTERY CUSTOMER SERVICE SPEC	0	0.00	0	0.00	0	0.00	2,408	0.00
LOTTERY INSIDE SALES SPEC	0	0.00	0	0.00	0	0.00	2,659	0.00
LOTTERY INSIDE SALES TEAM MGR	0	0.00	0	0.00	0	0.00	805	0.00
LOTTERY FIELD REPRESENTATIVE	0	0.00	0	0.00	0	0.00	17,992	0.00
LOTTERY DSTRCT/CORP SALES MGR	0	0.00	0	0.00	0	0.00	4,223	0.00
LOTTERY SALES MANAGER	0	0.00	0	0.00	0	0.00	5,300	0.00
MAINTENANCE/GROUNDS SUPERVISOR	0	0.00	0	0.00	0	0.00	510	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	74,660	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$74,660	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$74,660	0.00

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
Pay Plan - 0000012								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	99,883	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	99,883	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$99,883	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$99,883	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
LOTTERY COMMISSION - PRIZES									
CORE									
EXPENSE & EQUIPMENT									
STATE LOTTERY FUND	147,408,366	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	0.00
TOTAL - EE	147,408,366	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	0.00
TOTAL	147,408,366	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00	0.00
GRAND TOTAL	\$147,408,366	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00	0.00

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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES	HB Section	4.180

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	174,075,218	174,075,218
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	174,075,218	174,075,218
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	174,075,218	174,075,218
PSD	0	0	0	0
TRF	0	0	0	0
Total	0	0	174,075,218	174,075,218
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

3. PROGRAM LISTING (list programs included in this core funding)

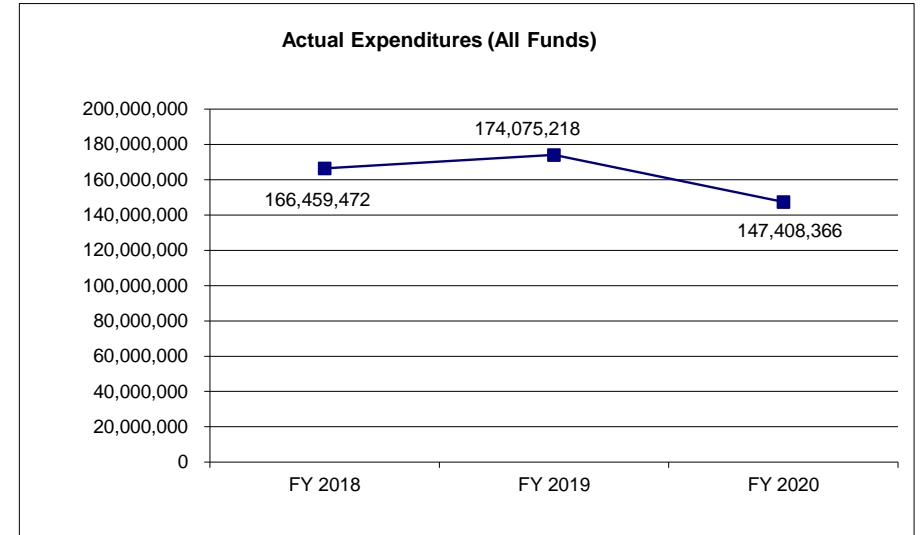
Prizes related to the games offered by the Missouri Lottery.

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES	HB Section	4.180

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr
Appropriation (All Funds)	174,075,218	174,075,218	174,075,218	174,075,218
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	174,075,218	174,075,218	174,075,218	N/A
Actual Expenditures (All Funds)	166,459,472	174,075,218	147,408,366	N/A
Unexpended (All Funds)	7,615,746	0	26,666,852	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	7,615,746	0	26,666,852	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
TAFP AFTER VETOES	EE	0.00	0	0	174,075,218	174,075,218	
	Total	0.00	0	0	174,075,218	174,075,218	
<hr/>							
DEPARTMENT CORE REQUEST	EE	0.00	0	0	174,075,218	174,075,218	
	Total	0.00	0	0	174,075,218	174,075,218	
<hr/>							
GOVERNOR'S RECOMMENDED CORE	EE	0.00	0	0	174,075,218	174,075,218	
	Total	0.00	0	0	174,075,218	174,075,218	
<hr/>							

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	147,408,366	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
TOTAL - EE	147,408,366	0.00	174,075,218	0.00	174,075,218	0.00	174,075,218	0.00
GRAND TOTAL	\$147,408,366	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00
GENERAL REVENUE								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS								
	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS								
	\$147,408,366	0.00	\$174,075,218	0.00	\$174,075,218	0.00	\$174,075,218	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
LOTTERY FUND TRANSFER									
CORE									
FUND TRANSFERS									
STATE LOTTERY FUND	56,000,000	0.00	72,979,593	0.00	72,979,593	0.00	72,979,593	0.00	0.00
TOTAL - TRF	56,000,000	0.00	72,979,593	0.00	72,979,593	0.00	72,979,593	0.00	0.00
TOTAL	56,000,000	0.00	72,979,593	0.00	72,979,593	0.00	72,979,593	0.00	0.00
Pay Plan - 0000012									
FUND TRANSFERS									
STATE LOTTERY FUND	0	0.00	0	0.00	0	0.00	99,883	0.00	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	99,883	0.00	0.00
TOTAL	0	0.00	0	0.00	0	0.00	99,883	0.00	0.00
GRAND TOTAL	\$56,000,000	0.00	\$72,979,593	0.00	\$72,979,593	0.00	\$73,079,476	0.00	0.00

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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER FOR OPERATIONS	HB Section	4.185

1. CORE FINANCIAL SUMMARY

	FY 2022 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	72,979,593	72,979,593
Total	0	0	72,979,593	72,979,593
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

	FY 2022 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	72,979,593	72,979,593
Total	0	0	72,979,593	72,979,593
FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) necessitated by creation of the State Lottery Fund (Fund 0682) in 2017 to fund Lottery operations.

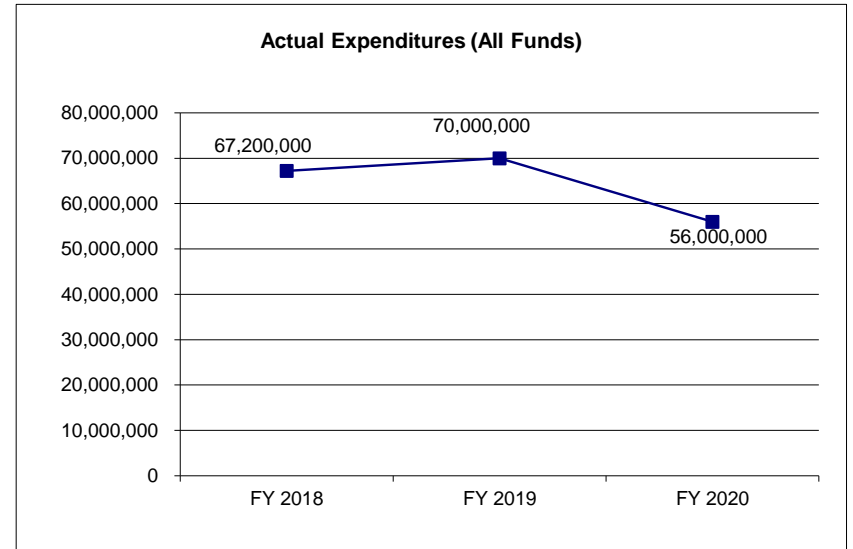
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER FOR OPERATIONS	HB Section	4.185

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	71,401,168	73,033,480	76,294,439	72,979,593
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	71,401,168	73,033,480	76,294,439	72,979,593
Actual Expenditures (All Funds)	67,200,000	70,000,000	56,000,000	N/A
Unexpended (All Funds)	4,201,168	3,033,480	20,294,439	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	4,201,168	3,033,480	20,294,439	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

This was a new transfer beginning in FY 2017 with the creation of the new State Lottery Fund.

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE

LOTTERY FUND TRANSFER

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	TRF	0.00	0	0	72,979,593	72,979,593	
	Total	0.00	0	0	72,979,593	72,979,593	
DEPARTMENT CORE REQUEST							
	TRF	0.00	0	0	72,979,593	72,979,593	
	Total	0.00	0	0	72,979,593	72,979,593	
GOVERNOR'S RECOMMENDED CORE							
	TRF	0.00	0	0	72,979,593	72,979,593	
	Total	0.00	0	0	72,979,593	72,979,593	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
CORE								
TRANSFERS OUT	56,000,000	0.00	72,979,593	0.00	72,979,593	0.00	72,979,593	0.00
TOTAL - TRF	56,000,000	0.00	72,979,593	0.00	72,979,593	0.00	72,979,593	0.00
GRAND TOTAL	\$56,000,000	0.00	\$72,979,593	0.00	\$72,979,593	0.00	\$72,979,593	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$56,000,000	0.00	\$72,979,593	0.00	\$72,979,593	0.00	\$72,979,593	0.00

DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022	FY 2022
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
LOTTERY COMMISSION-TRANSFER									
CORE									
FUND TRANSFERS									
STATE LOTTERY FUND	333,000,000	0.00	337,032,500	0.00	317,158,471	0.00	337,032,500	0.00	0.00
TOTAL - TRF	333,000,000	0.00	337,032,500	0.00	317,158,471	0.00	337,032,500	0.00	0.00
TOTAL	333,000,000	0.00	337,032,500	0.00	317,158,471	0.00	337,032,500	0.00	0.00
GRAND TOTAL	\$333,000,000	0.00	\$337,032,500	0.00	\$317,158,471	0.00	\$337,032,500	0.00	0.00

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CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY PROCEEDS FUND	HB Section	4.190

1. CORE FINANCIAL SUMMARY

FY 2022 Budget Request					FY 2022 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	317,158,471	317,158,471	TRF	0	0	337,032,500	337,032,500
Total	0	0	317,158,471	317,158,471	Total	0	0	337,032,500	337,032,500
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

2. CORE DESCRIPTION

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget to better approximate actual.

Fiscal Year	Transfer to Education
2016	308,993,403
2017	297,874,417
2018	306,072,098
2019	323,000,000
2020	333,000,000
Plus FY 20 carryover to FY 21	1,151,525
Five-Year Benchmark	314,018,289
Benchmark + 1%	317,158,471

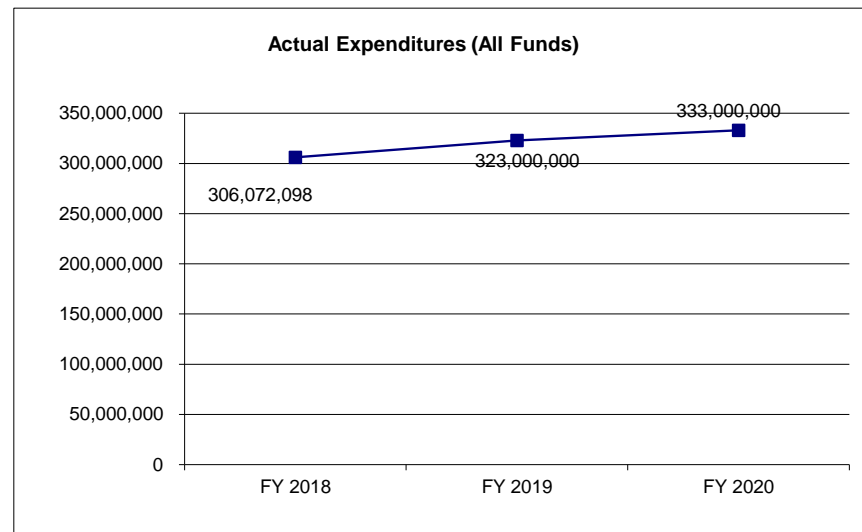
3. PROGRAM LISTING (list programs included in this core funding)

CORE DECISION ITEM

Department	REVENUE	Budget Unit	87218C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY PROCEEDS FUND	HB Section	4.190
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.			

4. FINANCIAL HISTORY

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Current Yr.
Appropriation (All Funds)	316,000,000	323,000,000	333,000,000	317,158,471
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	316,000,000	323,000,000	333,000,000	317,158,471
Actual Expenditures (All Funds)	306,072,098	323,000,000	333,000,000	N/A
Unexpended (All Funds)	9,927,902	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	9,927,902	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).
 Restricted includes any extraordinary expenditure restrictions (when applicable).

NOTES:

CORE RECONCILIATION DETAIL

DEPARTMENT OF REVENUE LOTTERY COMMISSION-TRANSFER

5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES										
				TRF	0.00	0	0	337,032,500	337,032,500	
				Total	0.00	0	0	337,032,500	337,032,500	
DEPARTMENT CORE ADJUSTMENTS										
Core Reduction	310	T137	TRF		0.00	0	0	(19,874,029)	(19,874,029)	To provide sufficient authority for available resources.
NET DEPARTMENT CHANGES					0.00	0	0	(19,874,029)	(19,874,029)	
DEPARTMENT CORE REQUEST										
				TRF	0.00	0	0	317,158,471	317,158,471	
				Total	0.00	0	0	317,158,471	317,158,471	
GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS										
Core Reduction	310	T137	TRF		0.00	0	0	19,874,029	19,874,029	To provide sufficient authority for available resources.
NET GOVERNOR CHANGES					0.00	0	0	19,874,029	19,874,029	
GOVERNOR'S RECOMMENDED CORE										
				TRF	0.00	0	0	337,032,500	337,032,500	
				Total	0.00	0	0	337,032,500	337,032,500	

DECISION ITEM DETAIL

Budget Unit	FY 2020	FY 2020	FY 2021	FY 2021	FY 2022	FY 2022	FY 2022	FY 2022
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	333,000,000	0.00	337,032,500	0.00	317,158,471	0.00	337,032,500	0.00
TOTAL - TRF	333,000,000	0.00	337,032,500	0.00	317,158,471	0.00	337,032,500	0.00
GRAND TOTAL	\$333,000,000	0.00	\$337,032,500	0.00	\$317,158,471	0.00	\$337,032,500	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$333,000,000	0.00	\$337,032,500	0.00	\$317,158,471	0.00	\$337,032,500	0.00